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THE
NECESSITY and EXPEDIENCY
OF AN
ASSOCIATION
OF
MERCHANTS and TRADERS,
TO

Oppose and get Redress of many ABUSES arising from the
AMBIGUITY, MISCONSTRUCTION, RIGOUR
of the LAW, and insidious PRACTICES of

CUSTOM-HOUSE-OFFICERS;

With PROPOSALS for

EFFECTUAL REMEDIES:

AND ALSO

For the Amendment of the ACT of NAVIGATION,
AND OF OTHERS

Relating to TRADE and COMMERCE.

WITH THE

OUTLINES of a PLAN

OF THE INTENDED

ASSOCIATION.

Vis unita major.

Interpretatione legum pœnæ molliendæ sunt, potius, quam asperandæ.

Si quid vero in iisdem legibus latum fortassis obscurius fuerit; oportet id ab interpretatione patefieri, duritiemque legum emendari.

L. 9. Cod. de Leg.

Hæc æquitas suggerit, et si lege deficiamus. Ibid.

By A GENERAL MERCHANT.

L O N D O N:

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T H E
NECESSITY and EXPEDIENCY
OF AN
A S S O C I A T I O N
O F
Merchants and Traders.



NECESSITY AND EXPEDIENCY
OF AN
ASSOCIATION
OF
MERCHANTS AND TRADERS

OF THE

CITY OF NEW YORK

NECESSITY AND EXPEDIENCY

OF AN

ASSOCIATION

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MERCHANTS AND TRADERS

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CITY OF NEW YORK

NECESSITY AND EXPEDIENCY

OF AN

ASSOCIATION

OF

MERCHANTS AND TRADERS

OF THE

CITY OF NEW YORK

IN S C R I B E D
TO THE
MERCHANTS and TRADERS
OF
GREAT-BRITAIN,
AND
I R E L A N D,
BUT MORE PARTICULARLY
TO THOSE
OF THE
C I T Y
OF
L O N D O N.

W. S. C. K. & D. W.

ADVERTISING
MISCELLANEOUS

GRAND PRIZE

GRAND PRIZE

TO THE

CITY

LONDON

regular

ADVERTISEMENT.

I Think it but right, to *inform* the Readers, that, although every Person acting in the Custom-House, from the General-Officers or Commissioners, to the Tide-Waiters inclusively, goes by the Appellation of Custom-House-Officer; I have mostly in View, those called, Officers *above* and *below* Stairs; and, *that*, among them all, there are some, (and I can say to my Knowledge) that truly deserve, and are entitled to, the Name of Gentlemen. Yet, the Difference betwixt them, is, that *some* of the Officers *below* Stairs, live *mostly* upon *Prosecution*, and other *less justifiable Means*; to such in particular,

ticular, is directed, the well known
~~Sarcasm~~, introduced in the *Touch-
stone*, or *Harlequin Traveller*, al-
though levelled at the **W H O L E**
B O D Y.

HARLEQUIN.

But, pray, Mr. Officer, how do you
manage it, to live at the Rate you do ; and
upon such a small Salary ?

CUSTOM-HOUSE-OFFICER.

By *imposing* upon the *unwary*, *plundering*
the *Merchant*, and *cheating* the *King*.

HARLEQUIN.

And do you intend to continue in those
Practices ?

CUSTOM-HOUSE-OFFICER.

Most certainly so.

NOTA.



NOTA.

SHOULD any Persons be inclined, to favour the Author, with Observations or Animadversions on the Subject, or, with Hints, relative to the intended Applications and Association; they are requested to do it, either by Letters, directed to him, at the Printers', or through the Channel of the Public Ledger.



CONTENTS.

PART I.

Contains several Instances of the Rapaciousness of Custom-House-Officers; and a Proposal for the Creation of an Office, in the Custom-Houses of London, Edinburgh, and Dublin, where Merchants and Traders might have their Queries resolved; and some Structures on the Act of Navigation.

PART II.

Contains the Remedies to seek for; which are of three Sorts: viz. Some, for which we are to apply to Parliament, others, to the Treasury, and the last, those we have within ourselves.

PART III.

Sketch of a Plan of the Association of Merchants and Traders; with Observations thereon.

CONCLUSION.

PRE-

P R E F A C E.

IT is many Years, since I have thrown occasionally on Paper, most of the Contents of the following Sheets, drawn from my own Observations in the Course of the Profession of a *Merchant*, in which I am still engaged; I thought, the Perusal of them, might be useful to a Successor, and although very often induced, to publish them, yet I have restrained from it, for Fear of giving Offence to the People alluded to, and of being the more exposed to the Effects of their Resentment. Till, having communicated them, to several Friends and Acquaintances,

a 2

xii P R E F A C E.

tances, who as well as myself have been Sufferers, by the *Evils* complained of ; they thought the Publication of them would be useful: in laying open many Deeds of *unwarrantable* Proceedings.

But what has been a farther Encouragement, is the following Paragraph, in one of the *Dublin* Papers of *January* last :

“ In the Year 1763, Mr. *Thomas*
“ *Allen*, was appointed by Patent, to
“ the sinecure Employment of Taster
“ of Wines, formerly filled by a
“ Mr. *Delafay*. The new Possessor
“ proposed to himself endless Emo-
“ luments, by extracting Fees of
“ two Shillings per Ton on all Wines,
“ and other Liquors, imported into
“ this Kingdom ; and this without
“ the

P R E F A C E. xiii

“ the least Pretence of Necessity or
 “ Expediency for such an Employ-
 “ ment. The Body of Merchants of
 “ this City, justly alarmed at this new
 “ Mode of arbitrary Taxation upon
 “ a miserably limited Commerce,
 “ formed an *Association*, entered in-
 “ to *Subscriptions*, --- and appointed
 “ a Committee of twenty-one of
 “ their Members to conduct a LEGAL
 “ OPPOSITION to the Impost. The
 “ Struggle did not last long, nor
 “ cost much ; and in turning their
 “ Thoughts to the most useful Mode
 “ of applying the redundant Cash,
 “ the Idea of building a commodi-
 “ ous Edifice, for the Meeting of
 “ Merchants and Traders was uni-
 “ versally adopted. - - - -

“ These

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“ These Schemes have been con-
“ ducted by a Set of Gentlemen (the
“ Committee of Merchants,) com-
“ posed of Men of all Parties, and
“ of all Religions. The *Unanimity*,
“ the *Zeal*, the *Liberality*, with
“ which, they co-operated in the Ex-
“ ecution of this great Work, will
“ be to Posterity, an *useful Lesson*,
“ --- and convey to the remotest
“ Times, an Example of the true
“ Taste, as well as national Spirit,
“ at the present Day in *Ireland*.”

Let us imitate the *Dublin* Mer-
chants, and although I am sensible,
the Task is not unlike the Cleaning
of the *Augean* Stables, I trust, we
shall not want People of sufficient
Abilities, to frame with *Care*, and
conduct

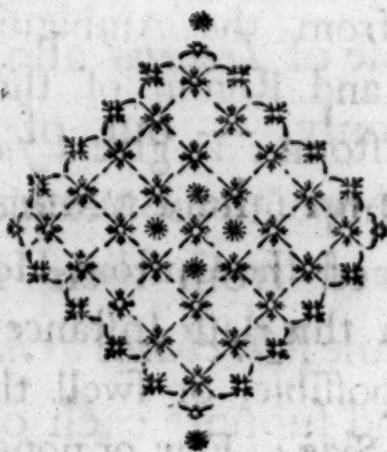
P R E F A C E. xv

conduct with *Spirit*, the *intended Association*; and make no Doubt, but their *united* Efforts, will prove, more than sufficient, if not to get redressed, ALL the *Evils*, so long and so justly complained of; at least to have the *Magnitude* of them, considerably lessened.

I have taken the Liberty, to inscribe the Work to the *Merchants* and *Traders* of *Great-Britain* at large, and to those of *Ireland* also; to these last, not only, --- out of Acknowledgement for the Encouragement I have received from their Example: but,—because *Merchants* at large ought to assist and support each other; and it is with such a liberal View, that I wish, that *Merchants* and *Traders*, residing in these Kingdoms, may
have

xvi P R E F A C E.

have the Liberty, to become Subscribers, and receive thereby the same Benefit, as if their Residence was in the Metropolis; that we may assist them, in Cases happening at our Custom-House, as well as be assisted by them, in the like Manner, either in *Scotland or Ireland.*



T H E
NECESSITY and EXPEDIENCY
OF AN

Association of Merchants, &c.

TO enumerate all the Grievances, the Merchant has to complain of, from the Ambiguity, Misconstruction, and Rigour of the Laws, relating to Customs; to give a *full Account*, of the many Impositions, Vexations, and Depredations of the Custom-House-Officers; would, in this last Instance at least, be either impossible, or swell the Page to an enormous Size. Few or none of my Readers, if Merchants, but will corroborate the Truth of my Assertion, and most of them from the Remembrance of past, or perhaps the actual Feeling of present Injuries.

I shall therefore confine myself to a few Heads, *viz.*

The Method of entering Goods *ad Valorem*, and the illegal Proceedings of the Officers.

The Importation of Goods and of Drugs in particular, from the Place of their Growth or not of their Growth, as one of the greatest Sources of Vexations.

And to a few Strictures on the Act of Navigation.

Unrated Goods being imported, pay a Duty, according to the Value, which is to be ascertained by the Oath of the Importer;— and the Conditions annexed to this Method, are, that the sworn Value is not less at the Place of Importation, than that of Goods of the same Species and Quality; and if upon Inspection the Officers find, or think, that the Goods have been undervalued; the Law empowers them, to seize them for the

the Use of the Crown, paying the Importer, the Value sworn to, and 10 per Cent. over.

This Practice seems to be fair and equitable; yet it is otherways; first in Regard to the Oath. It is *generally* taken by the Importer, without his having previously seen the Goods. In which Case, if they prove to be overvalued, the Officer will clear them; if undervalued; he seizes them.

I know, a Bill of Sight may be obtained. But besides that the Importer must make Oath, that he knows not, or is not sufficiently acquainted with the Quality of the Goods. These Bills of Sight are attended with some Trouble, Delays, and a Deposit of Money, exceeding the supposed Duty; the Overplus of which is not to be had, but in Consequence of a Petition to the Board, attended as usual with much Loss of Time, and not to be repaid without some Extra-Fees.^a

B 2

These,

^a What relates to Bills of Sight will be mentioned again. See Note ^f and its Reference.

These, I own, are but trifling Evils; but those, arising from the Practice of the Officers, are of a far greater Consequence.

The Meaning of the Law, as it stands in the present Case, is, that the Officer hath a Right, to inspect and examine the Goods, and to determine, upon the *Spot*, whose Property they are to remain, *viz.* the Crown's or the Merchant's? — But, be it said to our Shame, — to that Want, of Spirit and Resolution, which many of us, as an Individual has not sufficient Courage, to shew; we have suffered, nay permitted the Officers to delay the Delivery, — to take away Samples of our Goods, to hawk them about, — to apply to every petty Dealer in, or Manufacturer of the Article, so as to come to the utmost Value of the Goods, and to keep or to let you have them accordingly.

The bad Tendencies of such Proceedings, — that cry aloud for Redress, — are many. They make the Goods known to People, from whom perhaps it was the Importer's

porter's Intention, that they should be concealed. — Perhaps the Importer meant to keep them from the Market, or up, upon Speculation, as best may suit, or, according to the Restrictions, laid upon him by his Correspondent ; all which are *utterly* defeated by the Officer's Practice. —

Another Evil is, that by Applications, to know the Value of such Goods, — the Person applied to, — who, — we may well suppose to be a Dealer in them, — is now either provided, or in Expectation of some. — In either case he will for a very obvious, self-interested Motive, — that of keeping the Goods out of the Market, tell the Officer, that they are much undervalued ; — whereupon they are seized ; and he, for a-while, is the sole Possessor of the Article, and puts his own Price upon it ; — or else, although the Goods may be not of the same Kind, — yet, if a Substitute, — the same self-interested Motive, will equally operate on the Mind of the Dealer, and have the desired Effect, of keeping such Kind of Goods out of the Market, *until* they

they have been condemned, in the Court of Exchequer.

Some People not thoroughly acquainted with Trade, will say: ! These are but Possibilities. Admitting, — ! that they are but Possibilities, — ? is it not proper and wise, to guard against the Evils that may arise from thence.

But, — to shew, — that they become Facts, — I will, out of many — and many Instances, single out a few, wherein the Rapaciousness of Custom-House-Officers shines forth in all its Splendour.

In the Month of January 1778, several Merchants imported Parcels of Ashes, the Duty of which is payable *ad Valorem*. They accordingly made their Entries; but before the Goods could be landed, a very great Frost happened, which lasted for some Weeks; during which Interval the Price of the same Kind of Ashes rose, I believe 30 or 40 per Cent. Whereupon the Officer made a Seizure of them. Applications were

Association of Merchants.

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were made to the Board, Petitions going backwards and forwards, to and fro from the various Offices. Much Delay, much Trouble, Fatigue and Loss of Time to the Petitioners; to be told at last by the seizing Officers: (For you are not allowed to have a Sight of the Board's Determination, set down, *upon your own Petition*,) that the Goods, are by Law become the joint Property of the Crown and Officers.

I call upon the Commissioners of the Custom-House, — to tell, *whether*, if the above-mentioned Commodity had fallen in Price as much as it rose, they would have permitted the Importers, to make a fresh Entry of their Goods. — I may venture to say without any Fear of being contradicted: *No*; and upon this *extortionary Principle*, that the Revenue would be lessened.

Some

As a further Proof of that *extortionary Spirit*, which prevails in our Custom-House, I shall give the following Instances:

The new Act concerning the 5 per Cent. on the Duties took Place during these last Easter Holydays. On the next Custom-

House

Some of the Importers were for getting Redress, by suing the seizing Officers. —

But

House Day, several Merchants offered to make the Post-Entries of Goods, whereof the prime Entry had been done before the passing of the Act; — the Clerks refused to pass them, except they would agree to pay the new Duty, — which cannot in this Case be demanded with any Colour of Justice; a Post-Entry being in Fact Nothing else, but the Balance due on Account of Duties, which were due at the very Time of casting the same, when the Importer made his first Entry: Besides no Act can have a *Retrospect*, and upon this Principle the new Duty ought not so much as to be charged upon Goods being on-board of Vessels, that had made their Report previous to the Act. — Some People unwilling to contend, agreed to pay the new Duty upon their Post-Entries; Others refused to do it. One amongst these last was in a singular Situation; he had made an Entry of several Sorts of Goods out of the same Vessel, long before the passing of the Act, and had over-entered some; upon which he petitioned the Board, that the Surplus might be charged to the Account of those short-entered; after the usual Delays the Petition was granted. — Any one, but a Custom-House-Officer, would of Course deduct that Surplus from the Sum to be paid. But their Mode of Reckoning is different from that of other People. They insisted, that the Merchant should receive the Sum to be returned to him, when he could get it, — and that he should pay the Whole of the Post-Entry with the additional Duty: charging him in Fact 5 per Cent. upon what he had over-paid.

Application was made to the Board of Commissioners. But — when People are unwilling to be at the Trouble of discussing

But some dissenting — on Account of the Trouble, and Uncertainty of the Law, the assenting Part, gave it up, as it too often happens in similar Cases; one or a few Individuals, not caring to take upon themselves Trouble; of which they may perhaps reap very little — or, no Benefit.

To remove, if possible, the Disadvantages arising from the irregular Behaviour of the Officers; a Merchant, made an Entry, not long ago, — of a Cask of Goods, — not rated,* which being manufactured and imported from Holland, he declared as such, swore to the Value, and gave it the Denomination of Dutch Manufactory. He gave strict Orders, to the Company of Porters, who transact his Business at the Water-side, — not to suffer the Cask to be

C opened, causing an Argument, or wish to avoid it, one may easily guess the Fate of such a Step. They did order, that the new Duty should be charged upon all such Post-Entries. Thus, ! what is in Fact a Question of Right, was determined by mere Authority.

* Unrated Goods pay Duty *ad Valorem* upon Oath.

Application was made to the Board of Commissioners. But when People are unwilling to be at the Trouble of dis-

opened, until he, or some of his Clerks, were present.

The Merchant went to have his Goods weighed and examined; the Cask and Weights, were in the Scales, Porters attending; when the Officer, being told, that he should not take away Samples, but that he had an undoubted Right, to examine the Goods, in the most accurate Manner, he thought proper, and to be most assured, that every Thing was according to the Entry, *he flew in a great Passion, SWORE he would have Samples,* and upon his being replied, he certainly should have none, he went away; and being asked by the Merchant the Reason of leaving his Work undone, he answered, that it was, his WILL and PLEASURE.

However, he went to the Land-Surveyors Office, to have their Orders; soon after, the Merchant followed him, and they likewise insisted upon having Samples. But after much Contention, and upon their being told, that their first Duty, was, to weigh the Goods, and afterwards the Dispute about the Samples,

Association of Merchants.

ples, would be determined, accordingly *the two delivering Officers*, with the two Ship's Land-Waiters, went to the Goods, and had them weighed; the Cask was next opened at the Bung-Hole, and the Officers requested by the Merchant to do their Duty, but not to attempt — to take away any Sample, as the Merchant would resist it; they submitted at last, — and every one, and all four — examined with great Attention the Contents of it: When done; the Merchant asked them several Times, and before a great Number of Witnesses, ? Whether, the Goods, were, the King's, — theirs, — or the Merchant's Property: and although the same Questions were over and over put to them, *none* would give an Answer, and went away. Upon which the Merchant ordered the Cask to be done up, and left it in Charge to one of his Clerks, and of the Goldsmiths-Porters, who have the Care of his Business at the Water-side. Some While after, the said Cask was forcibly taken away from them, and a Day or two afterwards, 't is to say, — when the Goods had been sufficient Time in their

C 2

Custody,

Custody, to consider and reconsider, if it was worth While to seize them, they then determined upon making it LEGAL PLUNDER.

! That there is no Law, that allows the Officers to take away Samples is undoubted; ! since the Goods are, to all Intents and Purposes, — the Merchant's Property, until the Officers determine it otherwise; and, ! that they are to do it upon the Spot, appears to me as evident, and their taking them away — in the Manner aforesaid, although by Order of their Superiors, — might be construed into *Misprision of Felony*.

Methinks, I see the Custom-House-Lawyers smile, and perhaps laugh, at what they may call, an odd Thought. But, let them look, into the Orders and Regulations, contained in the Act of 2d of Geo. I. Chap. 7.^d and tell me, if they will find, that

“ And whereas it may happen, that several Goods and Merchandizes may be imported, which are omitted to be
“ rated

that the Officers shall delay, to determine upon clearing or taking to the Crown's Use the Goods

“ rated in the Book of Rates made in the twelfth Year of the
“ Reign of King Charles the Second, or in the additional Book
“ of Rates, or in some particular Act of Parliament; in such
“ Case, the Value and Price of such Goods and Merchandizes for the old Subsidy (other than of those of *India*,
“ *Persia*, or *China*) shall be ascertained by the Oath or
“ Affirmation of the Merchant, in the Presence of the Custom-
“ er, Collector, Comptroller, and Surveyor, or any two
“ of them: and the better to prevent Frauds, and that all
“ Merchants may be upon an equal Foot in Trade, the Collector and Comptroller, or other proper Officers of the
“ Customs, may open, view, and examine, such Goods and
“ Merchandizes, paying Duty *ad Valorem*, and compare the
“ same with the Value and Price thereof so sworn to, or affirmed;
“ and if, upon such View and Examination, it shall appear,
“ that such Goods or Merchandizes are not valued by such
“ Oath or Affirmation, — according to the true Value and
“ Price thereof, according to the true Intent and Meaning
“ hereof; that then, and in such Case, the Importer and
“ Proprietor — shall, on Demand made in Writing, by the
“ Customer, or Collector and Comptroller of the Port, where
“ such Goods — or Merchandizes are entered, deliver, or
“ cause to be delivered, all such Goods and Merchandizes
“ into his Majesty's Warehouse at the Port of Importation,
“ for the Use and Benefit of the Crown; and upon such Delivery, the Customer and Collector of such Port, with the
“ Privy of the Comptroller, shall, out of any Money in
“ the Hands of such Customer or Collector, arising — by
“ Customs, or other Duties belonging to the Crown, pay to
“ such Importer, or Proprietor, the Value of such Goods
“ and

The Necessity of an
Goods *ad Valorem*; and that this Kind of Bu-
siness should be perfected without quitting
the Goods, is clear, from their having two
Officers, called the *delivering Officers*, ap-
pointed to the particular Purpose of exami-
ning unrated Goods. — Thus, what the
Officers could not do by *Cunning*, was done
by *Force*.

The Spirit of our Custom-House-Laws,
as they now stand, seems to be: That,
provided the Revenue is encreased, it mat-
ters very little, if the Merchant is injured. —
For, if he enters his Goods wrong, he must
suffer

“ and Merchandizes so sworn to, — or affirmed, for the said
“ old Subsidy, as aforesaid, together with an Addition of
“ the Customs and other Duties paid for such Goods, and of
“ Ten Pounds *per Centum* to such Value, taking a Receipt
“ for the same from such Importer or Proprietor, in full Sa-
“ tisfaction for the said Goods, as if they had been regularly
“ sold: and the respective Commissioners of the Customs
“ shall cause the said Goods to be fairly and publicly sold
“ for the best Advantage; and out of the Produce thereof,
“ the Money so paid, or advanced as aforesaid, shall be re-
“ paid to such Customer or Collector, with the Privity of the
“ Comptroller, to be replaced to such Funds from whence
“ the same was borrowed, and the Overplus (if any) shall be
“ paid into his Majesty's Exchequer, towards the sinking
“ Fund, by the Title of *Unrated Goods imported, undervalued.*”

suffer for it; nay, he is doomed to suffer in his Property through the *Negligence or Ignorance* of the Officer. — A few Instances will prove the Assertion.

Some Years ago, there was a regular Importation of rated Goods from *Spain*, in a British Vessel, in the West of *England*. — The Collector, unacquainted with the Commodity, would not permit it to be landed, though the Duties were tendered. — He would not pass the Entry, until he received Orders from the Commissioners in *London*. — An Answer, to admit the Goods to an Entry, could not be returned, till after some Holidays.

A Vessel, on-board of which the Goods might have been shipt, had a very short Passage to *London*. — That Opportunity lost, — they must be sent by Land-Carriage, at a great Expence. — Meanwhile, a Cargo of the same Article, came to *London*, directly from the Place of Exportation: It reduced the Price, and there was a Loss upon the former

former Import, — owing entirely to the *gross Ignorance* of the Collector.

Two more Instances I shall relate, wherein an Importer has been injured by the *Ignorance*, or the *Negligence* of Custom-House-Officers, and even by both. —

A Merchant did order some Years past Cumin-Seed at *Hamburg*. It seems, that both Cumin and Carraways, go in *Germany* by the same Appellation, and Carraway being at Hand, was shipt for *London*. Invoice and Bill of Lading, mentioning the Goods to be Cumin, were entered as such. — The Goods looked into — prove to be — Carraway-Seed, — and — notwithstanding, cleared by the Officer, upon the above-mentioned *Extortionary Principle*, that the Revenue was, benefited by it. — For the Duty on Cumin is 6s. 5d. $\frac{1}{2}\%$, and on Carraway, but 4s. 7d. $\frac{1}{2}\%$ per Cwt.

Application being made for Redress to the Commissioners, none could be had, — the Goods being out of their Possession.

But

But the Mischief did not end thus; — for the Merchant, having been requested, by his Correspondent in *Hamburg*, — to send him back the Goods, and to receive the Drawback; they could not be exported at all. — For, had it been attempted, — and being in Fact, Carraway-Seed, — no Date could be given; and if under the Denomination of Cumin, — they would have been seized, — as being Carraway-Seed. —

There was no Alternative left, but to export them, as out of Time, — and so lose the Drawback, — or to sell them at a great Loss, (as was the Case.) The Merchant acquainted his Correspondent with all these Particulars, and received in Answer Letters big with Reproaches, Surmises, and Suspicions; the Conclusion of which was the Loss of a very valuable Correspondent. — Thus the Importer was injured in every possible Shape by the Ignorance, or the Neglect of an Officer, — appointed to see, that Goods be properly entered.

But the last Instance, I am going to relate, — will shew in its most glaring Colours, the Negligence or Ignorance — or indeed both united — in one and the same Custom-House-Officer.

Cumin-Seeds being in some Demand, — the same Merchant applied to another House in *Hamburg*, to ship a Parcel of it; which was accordingly done, and proved to be — as before — Carraway. — The said Importer being Trustee to an Estate, who had a Parcel of Carraway-Seed, shipped in the same Vessel, — entered both Parcels in one Entry under their respective Denominations. The Goods were landed at the same Time at the Custom-House-Key,* the Heads of all the Casks were taken off, — the Goods looked into, and cleared by the Landwaiters as a true Entry.

That

* Cumin-Seed is oblong, convex on one Side, flat and grooved on the other, pointed at the two Ends, yellow, and of a fetid Smell, while Carraway-Seed is not half the Size of the above, brownish, convex on one Side, concave on the other, and of a fine aromatic Smell.

That the Goods were all alike, — and all Carraway, — can be proved by many Witnesses, who saw the Casks opened at the Key. — But, what is very remarkable, is, that one of the Landwaiters has served his Time to a Grocer, — *and hath not only acquired a perfect Knowledge of the Business, he was brought up to,* — but bids fair to be a most hopeful, — serviceable Landwaiter; for, in so doing, he meant, *to increase the Revenue.* He did so, but at his Cost. For, the Merchant, conscious of his owing the Duty, on Carraway only, and not on any Cumin, — has made his Post-Entry accordingly.

No Complaint was made to the Board, because no Redress was to be expected. The Redress, I mean, — was, that the Officer ought to be removed, — or at least suspended for a While; — upon this Principle, that, although he is bound, to see Justice done to the Crown, — he is, — at least, not to do an Injury to the Merchant. Now in the present Case, — the two Parcels of Goods being alike, — it was either all Cumin, — or all

Carraway-Seed. If all Cumin, the Land-waiter suffered the Revenue to be wronged, — since the Whole ought to have paid as such. — If all Carraway, — the Merchant was evidently injured, in having Part of his Goods to be charged as Cumin; while it was not. — To have complained, would have appeared frivolous, and most assuredly unprecedented, and had there been an Application made to the Board, the Answer would have been: ! Let the Merchant be at the Opening and Delivery of his Goods; — which is to say: It matters very little, if the Merchant is a Sufferer, provided the Revenue is not. — ! But would it not be more just and equitable in such Cases, — to stop the Goods, and inform the Merchant, who is so liable to be deceived by false or erroneous Invoices, or otherways, that he might rectify his Entry.

The Officers will perhaps reply: ! You may have a Bill of Sight, — No, not always; and a Bill of Sight is granted — only in particular Cases, — and upon the Importer's making Oath, that he is not sufficiently acquainted

acquainted with the Quantity, Weight, and Quality of the Goods intended to be entered; which Oath he cannot take in many Cases, having by him Invoices and Letters of Advice, which may be erroneous. Besides that, — Petitions for a Bill of Sight are always referred to the Water-Side-Officers, — who will object to it, and prevent their being granted, if they can, inasmuch as the Merchant may be thereby the better acquainted with the Nature of his Goods. — They occasion Extra-Charges, — and are never granted but upon a Deposit of the highest Duty, that the Goods may be liable to.*

But if Officers are culpable in being ignorant, and thereby not apt to fill properly their

* Among the Instructions relating to the Office and Duty of a Collector of his Majesty's Customs, there is the following:

“ Art. 9. He must grant no Bill of Sight or Sufferance for
“ the Landing of any Merchandizes, but only to such Persons, who shall make Oath before him, that they have
“ neither Invoice, Letter, or other Advice, whereby to
“ make known the true Contents of such Goods, for which
“ they desire such Bill of Sight or Sufferance.” See Page
521 of the *Compleat Practice of the Court of Exchequer.*

their Places, what shall we say of those, — who craftily and villainously will induce the Merchant into an Error, with a manifest Intention, — *to plunder him.* — The following short Narrative will convince my Readers of the fraudulent Rapacity of some of the Custom-House-Officers.

A Merchant was used some Years ago — to export Paste-boards, which it was pretended, were of Use in the Woollen-Manufactory. — He had exported several openly, by Virtue of a Cocket, properly endorsed; when an Officer — thought proper, — to alter his Mind, — stopt a Parcel of it, and had it conveyed into his Majesty's Warehouse. The Merchant sent one of his Clerks, to expostulate with the Officer, who, — it seems, — out of Regard for his Master, — as he said, — and upon farther Considerations, not only desisted from the Seizure, — but told the Clerk, he might ship his Goods. — Yet, — !they were no sooner in the Boat, than the Officer said; he had altered his Mind, — and must have the Goods landed and seized. — The Merchant

chant petitioned the Board, laid before them the treacherous Villainy of the Officer. The Answer was : that he might have his Goods upon satisfying the Officer. — Thirty Guineas was the Officer's Demand for a Parcel of Goods, that did not cost 50*l*. Upon this exorbitant Demand a fresh Petition was sent to the Board, — to which *the usual Answer*, in granting such Favours : — ! Let the Officer be satisfied ; with which the Merchant was forced to comply, and accordingly gave him Thirty Guineas.

The nefarious Behaviour of the Officer needs not to be expatiated upon ; it was worse than a High-Way-Robbery.

The Highwayman, — urged sometimes by dire Necessity, — hazards his Life in the very Instant, he perpetrates the Deed, and afterwards also, — while the crafty Villain of an Officer plunders his Fellow-Subject, and enjoys in a calm Repose the Fruits of his Guile, — and *perhaps* the Approbation of his Superiors. — Yet to do Justice to the Commissioners of the Customs, — it must be

be agreed, — that they are not to look into the Morality or Immorality of their Officer's Behaviour. — It would be too arduous a Task, far exceeding the Limits of their Powers, — and that they are to judge *prima Facie*. — ! But — then — ? Have they not a Power to mitigate the exorbitant Demands of the Seizers. — Yes, they have. ! But — then again — a Regard for an industrious, — active Officer - - - - -.

Many People will ask : ? How it came to pass, — that the Officer did not at once make a Seizure of the Goods, or keep them, when he had them in his Possession. — It seems, that Goods must be off the Keys, that is to say, shipt, — in Order to prove the Shipper's Intention of shipping or exporting contrary to Law.

Others will say : — that it was very wrong in the Merchant, to comply with such an exorbitant Demand, as above related. — He himself confesses it ; — but says : — he had not been long in Business, -- was unexperienced, and knew no better. —

That

That crafty Officer was but young in Business, — and, upon a pretty well grounded Presumption, that this was his *Coup d'Essay*, — and admitting the Truth of that Latin Adage, founded upon the Progression of Depravity in human Nature, that, *Nemo fit repente turpissimus*; — ! what a proficient — ! what an excellent Custom-House-Officer.

Thus the unwary falls a Victim to their Guiles, nor is there any Redress to be expected, as long as Things remain upon the present Footing. — For it has been observed, — that, whenever an Officer has been successful in making a Seizure, he ever after grows thirsty after fresh Plunder. — ! Ravenous Beast of Prey like, that for ever pant after human Gore, — when once they have embrued their Jaws in it.*

But, what will People think, when they know, — that some of the Clerks in
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* Naturalists observe, that carnivorous Animals grow fiercer, after they have fed upon human Flesh: ! Hence the Carnage done by the great Beast in the *Cevennes*, some Years ago.

the Long-Room, — those very People, — that every Merchant is induced to think, he can apply to, — to be informed of the Manner of passing his Entries, have a Right also, — to seize his Goods. — This is a Particular, which few Merchants are acquainted with, — and fills one's Mind, with Dreads and Apprehensions, — when informed of it. — ! They may inadvertently, willfully, or maliciously, lead you into an Error, and reap the Advantage resulting from it. That such Instances have happened, is known ; — yet, it must be confessed, that they are but very rare, and in general the Clerks in the Long-Room are in their Way of thinking far above the Water-Side Officers, who mostly live upon Prosecution.^h

Yet, Merchants will, and do frequently apply to them, — to know, ? in what Manner such and such Goods are to be entered? and will frequently ask them Questions relating thereto.

A Mer-

^h They are with no less Humour than Truth, filed by the common People about the Keys : LAND-PIRATES.

A Merchant applied to the Solicitor's-Office, some Years since, to know, if there was any Danger of Seizure in importing a certain Commodity, from a certain Place, — and under such — and such Circumstances; he being not willing, either to run any Risk of that Kind, or, to act contrary to Law, with which he was not sufficiently acquainted, and came to them for Advice. — The Answer was, they knew not, — they could not tell. — Yet the Merchant being a little more pressing, and begging the Favour of a direct Answer, that he might steer clear of Imputations — and of Danger, — received this most instructive and pertinent Answer, given out with a Sneer: *You'd better try and then you'll know.* — It will be said: The Merchant is to know the Laws. — Much were it to be wished, that this Study, or the bare Knowledge, of those relating to Trade *only* were not interfering, with his other most material Occupations, or of such an easy Acquirement, as that he could understand them, at least sufficiently, so as not to fall into any material Error.

But it is hardly to be expected, — and in Fact, it is otherways; such Knowledge being much more obtained by the Merchant, from the Length of Time, and his own Experience; than from any Study of the Law.¹

All this evinces the great Utility, — a PUBLIC OFFICE, set up in the Custom-House by Authority, would be of; where the Merchant might, by paying a Fee, — have an Answer in Writing to his Queries. — That would prevent his falling into Errors, and that such Answers might be under such Regulations and Forms, so as to prevent their being surreptitiously obtained, might easily be done.

It is little apprehended by the Lords of the Treasury, how prejudicial these Vexations,

¹ Besides that Revenue-Acts, as well as others are very often intermixed in the Body of Statutes relating to other Matters, the which is done for Expedition's Sake, or for saving Charges. ! Let the Cause be, what it will, it is much to be wished, that every Act would relate, as far as practicable, but to one single Object, — ! they would be much clearer. —

tions, and hard Proceedings are hurtful to the Revenue.

The Merchant is always in Dread of some Error, by which his Property is transferred into the Hands of People, who are, — as it seems, *appointed to prey upon him*, — grows timorous, slackens his Operations, — or confines them to Speculations at Home, or turns his Thoughts upon the Importation of free Goods, whereby the Revenue receives no immediate Benefit; while many Others, hurt by the Seizure of their Goods, — fatigued and harrassed in the Prosecution of a Suit in the Court of Exchequer, vexed by the Loss of their Property, — and exasperated at the additional Charges of the Law; execrating the Revenue and its Officers; — betake themselves to an illicit Trade, wherein the Odds are much more in their Favour, and the Profits greater than by a regular Importation. — ! To what Pitch this contraband Trade is carried on, is hardly to be credited; and, that most of its Followers have been driven into it, is pretty

pretty clear from Conviction, — arising from the following Enquiries.

Curiosity as well, as a Desire of being personally acquainted with my Correspondents upon the Continent, have induced me, to visit *Picardy*, the *Netherlands*, and *Holland*. The Sea-Ports of those Countries swarm with Smugglers, from *Boulogne* up to *Flushing*. It is no Discredit there, to carry on such a Trade, but much less so at *Dunkirk*, which is a free Port, and where the most opulent Houses, and many such there are, carry on the smuggling Trade freely, — and openly, — and that without any Reflection or Disgrace. — ! Far from it; and it must be said in their Favour, ! if any Thing can ever be said with Propriety, where the Laws are set at Defiance, — that, while they send prohibited or uncustomed Goods to *Great-Britain*, — they on the other Hand pour our own, in the same Manner into *France*. — It may be said of the *Dunkirk* Merchants, in Respect to this Kind of Business, — that they are *Ambidexters*.

In

In many of those Places I entered into Conversation with several Englishmen, — carrying on an illicit Trade, to the Prejudice of the fair Dealer. When remonstrating to them the Injury, they did to Numbers of their own Countrymen, and that Kind of Exile, they lived in, — they laughed at me, — told me: They look upon themselves as in a State of Warfare with the Revenue: — That the Vexations and the hard Usage from the Managers of our Customs had forced them into that Kind of Business, — from which they reaped more Profit than they ever did otherways. — I'll allow, that there are other Causes, equally as powerful to induce People, to follow that destructive Trade, — namely the Excise and high Duties upon some Goods. — But as the abovementioned have the same Tendency, it is certainly much to be wished, — that such Inducement may be removed, the which may be obtained by milder and more equitable Revenue-Laws. —

BUT

BUT of all the Custom-House Revenue-Laws now existing, — there is no Part, that is so dubious and of which the Officers derive so much Advantage, as that relating to Drugs in general, and, of their being of the Growth, or not of the Growth; — and, if from *France*, or any of the *French* Dominions, they are still liable to higher Duties, than the treble Duty. Besides the *Onus probandi* in the Importer or Claimer of Goods. These are the most terrific Weapons, with which the Legislature ever armed their Custom-House-Officers.*

Drugs are distinguished in three Classes, as arising — from Vegetables, — Animals, — or Minerals, — and are either natural — or artificial. — The Word: of the *Growth* — will be understood by every one, the Place, where such Goods are usually found, — and do actually grow. But it is also known, — that Drugs are manufactured or manipulated into innumerable Shapes, — whereby they

* See Note * and its Reference.

they become the undoubted MANUFACTURE of the Place, where they undergo the Processes of Art. — Yet the Word *Manufacture*, so far as it is an Adjunct to the Word Drug, is not at all mentioned in the Article: — Duty on Drugs.

It seems, the Legislature left it out, as if the Merchants were, through such a Neglect, to be the more exposed to the Consequences of the Dictates of the Custom-House-Commissioners, — and the Vexations and Rapaciousness of their Officers; and the last have in Fact, reaped by far, the greatest Benefit from such an Oversight or Omission, than from any other imperfect Act of Parliament.

FOR, you are not allowed, to enter Drugs manufactured, as of the Manufacture of the Places, where they are manufactured. The Word *Manufacture* in Relation to Drugs, — is left out of the Custom-House-Vocabulary. If you petition the Board, and tell them, — that you can aver, where the Drugs were manufactured, but are to-

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tally

tally ignorant, what was the Growth of the Substance thus manufactured, you'll receive an ORACULAR Answer: *! Let the Merchant enter his Goods according to Practice.* — The Practice may be erroneous, and make the Goods liable to a Seizure. — *! So much the better for our Officers.* —¹

Therefore, you are compelled to enter them of the Growth, or not of the Growth. Let us see the Consequences, that may, and sometimes do attend such an Expression.

Mercury or Quicksilver is a Metal, that is found in some Part of *Germany*, — in *Istria*, — in *Old and New Spain*, and, in *China*. — Suppose, the Merchant — imports it from *Holland*, — ? can he say with unerring Truth, — that it is of the Growth. This Commodity, from whatever Part of the World it comes, is exactly alike; it is a Fluid, the consistent Parts of which, are perfectly homogeneous, — and it is utterly impossible for the most experienced Mineralist, and the

¹ Our Custom-House-Officers are not unlike Partisans; — their Pay is small, — but they make it up by Contributions; &c.

the most sedulous Chymist, to find out any the most minute Difference, in two or more Parcels of different Growths; yet if from any Doubt, or other Motives the Officer seizes the Goods, — you may have them; provided, !you acquit yourself properly of the *Onus probandi*.

If next we come, to its Preparations, — which from the many Tortures, this Metal undergoes, — are very numerous, ? can we say, with any Propriety of Language, that they are of the Growth. Shall we say, that Mercury precipitate, — or sublimate, — that Vermilion, prepared in *Holland*, wherefrom we import, especially of this last Article, almost all that is consumed in the Land: — ? Shall we say, that it is of the Growth of *Holland*, where none does grow; while it is simply of the Manufacture of that Country. — If by *Growth* is meant, what every one will understand as the obvious Acceptation of the Word, — the NATURAL PRODUCE; — a Manufacture is not the *natural*, but the *artificial* Produce of that Country, where the Goods are manufac-

tured, and ought, — consistent with Reason, and the true Spirit of the Law, to be admitted, upon the single Duty.

Yet, Oil of Mace, extracted in *Holland*, is not allowed, to be imported upon the single Duty, while Vermilion is. ? Whence such a Difference, upon the Importation of Commodities under the same Circumstance. For it is equally known, that there are not in *Holland*, any Mines of Quicksilver, any more, than Nutmegs growing in their Gardens, — and notwithstanding, *Vermilion*, is daily imported upon the single — and, *Oil of Mace* never otherways, than upon the *treble Duty*.

If you expostulate or argue with the Officers, they will tell you : Sure, you don't complain, that Vermilion is admitted, upon single Duty. — Self-interest will silence the Importer. — But, — will he say : ? why do you charge treble Duty upon the Oil of Mace. Here the Wisemen in the Custom-House will answer: That, that Oil was extracted from Mace, — that is of the Growth

Growth of the *East-Indies*, and consequently liable to the treble Duty, not being of the Growth. —

To carry on the Argument with the Custom-House-Officers, to apply to the Bench, to petition the Board, and to have it referred to the Sollicitor: would be as much in vain, — as it would be impertinent, to point to my Readers, the Absurdity of their Proceedings.^m The constant Result of which is, as in almost every other Case, that you *must* and *shall* pass your Entries as *directed*.

I have

^m Many more Preparations are under similar Circumstances with the above. I will mention two more, viz. the *Oil of Almonds*, — and *Mithridate of Venice*. — The Fruit, from which the first is extracted, grows in all the mild Regions of the Globe; and, as to the last, it is a Compound, made from Ingredients, collected from the four Quarters of the Globe, — † How will it be possible, to enter the first, with any Certainty, that it is of the Growth of the Place, it is imported from; — and, as to the last, it is *not* possible to enter it as of the Growth from any Part of the World whatever.

A Merchant did petition the Board not long ago upon these two Articles, but neither the *knowing* Sollicitor, — the *subtle* Bench-Officers, — nor the *sedulous* Commissioners, notwithstanding their *joint Efforts*, could or would resolve the *Problem*, and the *Query* remains as *enigmatical*, as it ever was.

I have said, that the Word *Manufacture*, is not to be found, in the Custom-House-Vocabulary: — But this is to be understood in a limited Sense, or, when applicable, to Drugs only. — For it is by them, pretty well understood, in Cases of general Importation, and in the Sense, it is made Use of, in the Act entitled: *An Act for the encouraging and encreasing of Shipping and Navigation*: better known by, the Navigation-Act; — of the 12th of *Charles II.* Chap. 18. §. 4.

“ And it is further enacted, by the Authority afore said, that no Goods or Commodities, that are of foreign Growth, Production or MANUFACTURE, and which are to be brought into *England*, — *Ireland*, *Wales*, the Islands of *Guernsey* and *Jersey*, or Town of *Berwick upon Tweed*, in *English* built Shipping, or other Shipping belonging to some of the afore said Places, and navigated by *English* Mariners, as afore said, shall be shipped or brought from any other Place or Places, Country or Countries, but only from those of the said Growth, Production, or Manufacture, or from those Ports, where
“ the

“ the said Goods and Commodities can on-
“ ly, or are, or usually have been, first ship-
“ ped for Transportation, and from none
“ other Places or Countries; under the
“ Penalty of the Forfeiture of all such of
“ the aforesaid Goods as shall be imported
“ from any other Place or Country con-
“ trary to the true Intent and Meaning
“ hereof, as also of the Ship, in which they
“ were imported, with all her Guns, Fur-
“ niture, Ammunition, Tackle and Ap-
“ parel; one Moiety to his Majesty, his
“ Heirs and Successors, and the other Mo-
“ iety to him or them that shall seize, in-
“ form or sue for the same in any Court
“ of Record, to be recovered as is before
“ exprest.”

It is very remarkable, that the above-mentioned Act was enacted in the same Session, as that for settling the Rates of Merchandises,^a and that, the Word *Manu-
facture* is never made Use of — in the Rates of Drugs, nor in the Rules, Orders, Directions and Allowances, and Advancement of Trade, and Encouragement of the Merchants,

^a 12 Car. II. Cap. 4.

chants, &c. contained in the said Act, and that there is the same Omission in the Rates of Drugs — in a subsequent Act of 7 Geo. I. Cap. 7. better known by the Name of, — **Additional Book of Rates.**

If any Reasons can be given for such Omissions, it must be, that these Acts were in all Probability compiled with the *Assistance* and *Advice* of *Custom-House-Officers* ONLY, or that Merchants were little or not at all consulted upon it. — ! Be what it will, — People would be apt to think, that if clearly understood in one Sense, they might also be understood in another, — especially where there is a Necessity for it, or where the greatest Analogy requires it. — Yet it happens otherways, and the Importer is deceived, or, induced into Errors. — Thus *French* Wines and *French* Brandies have been imported from *Dunkirk* into *Great-Britain*, and in every one's Apprehensions, who knows, that *Dunkirk* is Part of *France*, according to the true Intent and Meaning, nay according to the Letter of the Law, — according to the Act of Navigation,

gation, — and nevertheless — the Brandies admitted to an Entry, — and the *French* Wines seized and condemned in the Court of Exchequer. — ? Upon what Ground, — will many a one exclaim. The Custom-House-Officer will, — out of his geographical Knowledge, — tell you, that *you* are to know, that *Dunkirk is Part of Flanders*, — and that the Importation is in direct Opposition to the Act of Navigation. — But, — ! the Brandies ——— Here, I must say, I never could get an Information; ? why, or wherefore; — and must confess, to be, totally ignorant, of the Grounds, they go upon. — °

All, I know in Regard to *French* Brandies, is, that : When at War, or in open Hostilities with *France*, — they usually are, — as they are at this Juncture, — imported from *Holland*, — namely from *Flushing*, — and I may venture to say, — that, if they were imported from *Amsterdam*, the Officers

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would

° Our Custom-House is, a Labyrinth of Non-Sense and Absurdities; there is no Clue, by the Help of which you can expect to walk safe through it; and in many Cases, you must inevitably perish.

would give you some Trouble, and stop your Entry. — But if from *Embden*, *Bremen*, or *Hamburgh*, they would be seized and condemned.

Thus, as it best answers the Purpose of either, or both, — the Revenue, and Officers, *Dunkirk* is Part of *France*, or *Flanders*.^p

Happy is it for the Merchants of *Great-Britain*,^q — that they have no Trade with *Roussillon*.^r Else it would answer the same Ends.

Before I quit this intricate Subject, — I would for Instruction-Sake, — ask the Custom-House-Lawyers, whom I apprehend,

^p The *Madeira* Islands stand also under the same Predicament with our Custom-House-Geographers. They belong, as best suits, either to *Africa*, — or *Europe*. — Upon which Subject I beg Leave to refer them to *Tom Thumb's Travels*.

^q The Trade in *Ireland* is not subject to the same Laws in Regard to Importations. — There is no Distinction between *French* and other Goods.

^r *Roussillon* was ceded to *France*, in 1631, but not alienated from the Monarchy of *Spain*.

prehend, to be versed in that Part of Geography, which relates to the Knowledge of Maps. — ? What is meant by *France*, and *French Dominions*; — for there are Duties laid on Drugs accordingly.*

That a proper Distinction is requisite, — every one will admit; — yet we are in the Dark, in Regard to that Subject. — For if the Importer's Notions of *France* or the *French Dominions*, do not agree with those of Custom-House-Officers, he will have his Goods seized. — Furthermore, ? in what geographical Predicament is to stand the County of *Avignon*. ! This is not a mere speculative Query. That County is surrounded by the Territories of *France*, and is as much, Part of the Pope's Dominions, as any, he is possessed of in *Italy*.† —

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Among

* See a Note, and the End of the Duties on Drugs, in *BALDWIN'S Book of Rates*, Fo. 25, where this Distinction is made: “DRUGS imported from FRANCE, as from the Place of their Growth.” “DRUGS imported from any FRENCH DOMINIONS, (except France,) as from the Place of their Growth.”

† The County of *Avignon*, although surrounded by French Territories, is no more Part of *France*, — than that Part of *Kent*.

Among its Productions, there is one, which takes its Name, from the City and County of *Avignon*, and, frequently imported into these Kingdoms. Yet to enter it, — as of the Growth, and not *French*, would most undoubtedly make it liable to a Seizure; and it hath never been known to be admitted to an Entry; but upon the Payment of the high *French* Duty.

Cantharides, better known by the Name of *Spanish Flies*, is a winged Insect, — of great Consumption for topical Remedies. It is chiefly found in *Italy*, and also in the southern Parts of *France*, — and it is strictly true, that it may be hatched in *France*, and gathered in *Italy*, and *vice versa*. Thus if a Merchant gives an Order to *Nice*, for that Commodity, he cannot, with any Certainty, enter them as *French*, or, not *French*. They may be either, or what is most likely, a Mixture of both. — ? What is

Kent, which lies in *Essex*, — or that of *Herefordshire*, which is inclosed in *Brecknockshire*, are Part of the Counties, they lie in. — See the Maps of those respective Counties, upon a large Scale.

is he to do. ! Here is *Scylla and Charybdis*. ! How shall he steer clear of either. ! Much to be pitied Importer. ! Had he left at least *Hobson's Choice*. ! No ; ! nor even that. Perhaps he will meet with a better Success in an Importation of Kid-Skins in the Hair from *Bayonne*. ! Still worse ; — for although the Birth-Place of the Kids be equally as doubtful, — as that of the *Cantharides*, and that these, may as well be caught, fluttering either Side of the *Var*,^u as well as the Kids skipping backwards and forwards over the River *Bidassoa* :^w Let the Skins be flayed in *Spain*, sent up for a Market to *Bayonne*, and from thence, back into *Spain*, at *St. Sebastian* or *Bilboa* ; — the Importer must declare his Goods to be *French*, or he will have them seized — and condemned.

It must be said, — that it is seldom, — that an Entry of *Cantharides* is stopt, — on Account of their not being of the Growth.

Yet

^u A River, that divides *Italy* from *France*.

^w A very shallow River, betwixt *France* and *Spain*.

Yet if the Officer pleases, he may : and it would be next to an Impossibility in the Importer, to bring Proofs of their Growth, — to the Satisfaction of Jurymen, who are sworn, to give their Verdict according to Evidence. —

The same Motives, that have hitherto actuated the Commissioners of the Customs, and their Officers in Regard to Cantharides, — ought to have influenced their Opinion, in Respect to Kid-Skins in the Hair, under the abovementioned Circumstances ; — and although many a Parcel of these last, have been condemned in the Exchequer as *French*, and that, upon the Evidence, of ignorant or self-interested People, — little mindful of the Sacredness of an Oath ; — yet it is equally true, — that Kid-Skins, — imported from such a Place, as *Bayonne*, by the Way of *Spain*, — ought to be admitted to an Entry as *Spanish* Skins, — and this not only from a Parity of Circumstances with the Cantharides from *Nice* ; — but, because their Growth is with a great Deal more of Certainty, of *Spain*, — and

I have it from undoubted Authority, — that few Goats and Kids are reared in *Bearn*, and a great Number in *Biscay*, — where, they are the Food of all People. And it is customary, for the *Spanish* Fellmongers, to enter into Contracts for those Kid-Skins, with the Merchants at *Bayonne*, where, they are accordingly sent, and after being sorted and baled up, those, that are intended for the *British* Markets, are usually sent to *Bilboa*, from whence we receive them. —
? Can it be said with Truth, that Kid-Skins, under such Predicament, are of the Growth of *France*. —

The Officers will say with their usual Chicanery; that, having been purchased in *France*, and your Invoice being dated from that Place, they are deemed, *French* Goods. — ! If such an Argument is to pass, — it certainly may be said with equal Propriety, that Kid-Skins in the Hair, of *French* Growth, but bought up in, — and invoiced from *Spain*, — are to be deemed *Spanish* Goods.

ALL this, shews, the great Uncertainty of Trials, the Fallacy of Verdicts, when either the Want of proper Information, or Prepossession, operate on the Minds of both Judges and Juries. They are to judge according to Evidence, which in many Cases is mere Appearance; and yet the Merchant's *Property*, is staked, against *no Property at all*, on the seizing Officer's Side. — All the Odds are in this last's Favour. — Therefore no Wonder, if, so many Prosecutions, are carried on, and yet innumerable Seizures suffered to be made, from the Dread of a Suit in the Exchequer.*

Before

* The King pays no Cost, for going to Trial. 1 Salk. 193.

y “ In other Causes, the Costs move with the Verdict,
 “ but in these, a Defendant, however innocent and free
 “ from Guilt, must rest contented with his own; and as the
 “ Fees of eminent Council are of late much enhanced, added
 “ to other concomitant Expences, an Acquittal becomes a
 “ heavy Fine, while the Solicitors of the Customs and Excise,
 “ charging the Amount of their Bills to the Crown, are stimulated,
 “ by Motives of Interest, to proceed, and let the
 “ Issue of the Cause be what it may, from self-evident Principles,
 “ they must be Gainers by the Event.” See *Thoughts on the Extension of Penal Laws*. P. 10.

Before I quit this Subject, I cannot help mentioning a late Suit in the Exchequer.

A Merchant imported some Ostrich-Feathers, *prepared, dyed and dressed in France*, and paid the *French Duty*. — Yet, they were seized. — It was with much ado, that the Officer was cast, as if there could be any Doubt, but that they were to all Intents and Purposes *French Goods*.

These few Instances, — which we meet with alike, in many more Articles, — are sufficient to shew, the many Hardships and Vexations, the Merchant, is exposed to, and the great Power, the Revenue, and its Officers have over him.

To shew the Causes, from whence so much Mischief originates, and to point out some Remedies, is what, will be next attempted.

H T H E

Before I quit this subject, I cannot help

~~recommending a little more in the same way~~

A Merchant reported some of his

NEEDS: I was told that they

they were very much in want of

and that the Office was very

could be very useful, but that they

all were very much in want of

all were very much in want of

There is a deficiency in which we

with this deficiency we are

in the same way, the same thing

is the same thing, the same thing

the same thing, the same thing

Obeying the law, and obey

their Mandates, and when

in Danger, because of the

fall into error, it is very

hurt by their Tendency, and by their

Rigidity, or generally, by their

obstinacy, then it is, that the injured Part

of the Community, is to stand forth, and

seek for such Remedies, as the Nature of

the Case requires.

T H E
NECESSITY and EXPEDIENCY
OF AN
Association of Merchants, &c.

P A R T II.

LAWS are to be held in Veneration ; every Subject is to submit with Chearfulness, to their Dictates, and obey their Mandates, with Alacrity. But when in Danger, from their Ambiguity ; liable to fall into Error, from Want of Clearness ; hurt, by their Tendency ; oppressed, by their Rigour ; or manifestly aggrieved, by their MINISTERS ; then it is, that the injured Part of the Community, is to stand forth, and seek for such Remedies, as the Nature of the Case requires.

SOME may be obtained by Petition to the House of Commons, and by proper Memorials to the Treasury, Others we have within ourselves.

THOSE we are to apply for, to the Legislature, — claim first our Attention, and I apprehend to be, a Repeal of such Acts, as are fraught with an Excess of Severity, namely, that concerning the colouring of Aliens Goods, — and — the Removal of Wines, into the Limits of the Port of London, or within twenty Miles of the Royal Exchange.

An Amendment of the Navigation-Act, — or its Rigours abated, at least so far as to exonerate the Claimer of the *Onus prohibendi*, except in particular Cases, and — where Proofs can be had.

To have a new Act relating to the Importation of Drugs, with a Specification of their Growth.

An

An Alteration in the Practice of the Court of Exchequer, in condemning Goods *wrong entered.*

And lastly an Abolition of Custom-House-Holidays.

THOSE we are to apply for to the Treasury, are, as I apprehend :

The Creation of two Offices in the Custom-House of *London*,^a viz. the one, — where the Merchant and Trader, may have their Queries resolved, upon paying a proper Fee ; — the other, for the better and more regular passing of Debentures ;

Lastly, to be informed of the several standing Rules and Orders, given, or that shall be given hereafter by the Lords of the Treasury, to the Commissioners, Bench and all other Officers, belonging to the several Customs in *Great-Britain*.^b

THOSE

^a The *Scotch* Merchants might join with us in this Application : as to the *Irish*, they must apply to their Treasury.

^b The Motives of such an Application, and its Usefulness, — will be explained hereafter.

THOSE Remedies, we have within ourselves, are :

The forming ourselves into a perpetual Association, with a View, to defend its Members, against every Kind of *Oppression*, or *Vexation*, from Custom-House-Officers; to support them in every legal Suit, and to make one COMMON-CAUSE.

But as the Details, relating to it, belong more properly, to the Plan of Association: I shall defer to expatiate upon the Subject; till I lay it before my Readers.

THAT, many of our Acts, so far, as they relate to Trade and Commerce, are defective, seems to be pretty clear; and that such Defects arise from the Nature of the Constitution, appears to be the Case, inasmuch, as Merchants; are not represented.

When the Commons^c were first called together by King *John*, in the Year 1215, they

^c I say: *first called together*; — because there is no Proof of the Commons having been called together at an earlier Period.

they were summoned, as Freeholders, and ever since, has the House of Commons been made up of such. There were neither Manufactures, Trade, or Commerce at that Time;^d and if now there are Merchants in the House, they do not sit as such, but as Freeholders, Citizens, or Burghers; and, their Number, which, can never be depended upon, is very inconsiderable, when compared with the Freeholders, &c. and still more so, ! if we consider the vast Importance of Trade and Commerce to these Nations. — This being a Defect, — as noticed above,—inherent to the Constitution,^e which, as it cannot be new modelled, must

^d It is said in the Commentaries of the Laws of England, Vol. I. Book I. Chap. 2. of the Parliament, Page 159, 8vo Edition: “ *The Counties are therefore represented by Knights, elected by the Proprietors of Lands; the Cities and Boroughs are represented by Citizens and Burgeſſes, choſen by the mercantile Part, or* SUPPOSED TRADING INTEREST OF THE NATION.” By these Words: “OR SUPPOSED TRADING INTEREST OF THE NATION,” it may now, be “SUPPOSED;” but it was not so much as thought of, in those Days.

^e I presume, no one will deny, — that a political Constitution would tend more towards Perfection, if it admitted of Alterations,

must be palliated, or remedied by proper Applications, from Merchants and Traders collectively.

The

Alterations, according to Circumstances. — Upon this Principle it will be granted, — that the Admission of Representatives of the Manufactures, Trade and Commerce, of these Nations, in their respective Houses of Parliament: would be a Step, towards that Perfection; and I presume, it will be thought no Paradox, to say: — That, if, a new Mode, of improving our Riches, was to be found, — or, an old one, improved to that Degree, so as to spread its Influence, all over the Land, and become a national Staple-Commodity, — the numerous Possessors of that Mode, would with equal Propriety deserve to be represented. —

Suppose, the Working of Mines, so much improved, within these forty or fifty Years, was to be as universal, in all *Great-Britain*, as it is in *Cornwall*; ? would not the Owners of Mines be entitled to be represented. *

In what Manner this, which, I apprehend, to be a Degree of Perfection, might be obtained in our Constitution, is foreign to the Subject in Hand. — ! For as to a *virtual* Representation, you may as well, in many Instances, talk of a *virtuous* one.

* The Author of *A View of the internal Policy of Great Britain*, printed for A. Millar in the Strand, 1764, is clearly of the same Opinion when he says, Book II. of the 1st Part. Chap. 1. under the Title of: “ *Antient Constitution of England*: “ Our Ancestors being for the most Part careful in “ dividing the Power in Proportion to the Wealth and Importance of the “ Place, as Affairs then stood, and it is a great Unhappiness, that some “ Means have not been found out, to reinstate from Time to Time that “ Balance, which is for ever changing.”

The Act of the 2d and 3d of Edward VI. Cap. 22. concerning Colouring of Customs in other Men's Names to the Deceit of the King, — is, so far, as relates to the Penalty, of such a hard and oppressive Nature, as not to be supposed, to be a Law, enacted by an English Parliament. — It amounts to no less, than ; *that the Party so offending, shall lose and forfeit all his and their own Goods and Chattels personal for ever.* A severer law could not be enacted by the arbitrary Will of a Despot. — ! Let the Party be a Pauper, or, one of the most opulent and respectable Merchants in the Land, he shall lose, ALL his Goods and Chattels personal for ever.

It is astonishing, that this *Draconian* Law^f — has not been abrogated long since,

I

and

^f *Draco's* Laws were so rigorous, that they were said to be written in Blood : small and great Offences were capital ; there was no Proportion in the Punishments inflicted by them. —

Historians will tell you, that what induced *Draco* to enact such Laws, was, because the People, he had to rule, were so obdurate, that nothing, but the utmost Severity, could force them, to the Observance of the Law.

If

and still more astonishing, how many Importers, either through Ignorance of their own, — or of their Servants, — or through Want of Attention, — break through this Law, to the manifest Peril of their Fortunes. — The Rule, — that is followed concerning the Exposition of this Law, — is; — that the Property shall be deemed — Alien or *British*, according as either, the *British* or the Alien Merchant, shall have run the Risks of the Sea. — But if an Alien ships Goods to the Consignment of the *British* Merchant, — on Condition that they shall remain, this last's Property, if he approves of them, — ? which of the two, in either or both Cases, shall be said, to have run the Risk of the Seas. Again, — if, although the Goods be *British* Property, — they be insured by an Alien, ? which of the two in either or both Cases shall be deemed to have run

If by a Parity of Argument we are to think, such to have been the Motive of the said Statute of Edward VI. we must think, that Merchants and Traders in or about the Year 1548, were little better than avowed Smugglers. The Case was then, as it is now, that Merchants were not consulted, any more than they are now about the framing of Bills and passing of Acts relating to Trade and Commerce,

run the Risk, of the Seas. — But farther-
more, if the *British* Merchant is deceived
by his Correspondent, and enters Goods on
Commiſſion as *British*, — and they prove,
upon Information, — to be Alien's Pro-
perty, ſhall he forfeit *all* his Goods and
Chattels perſonal to the Custom-Houſe-
Officer, — and in an humble Petition, apply
in Forma Pauperis, to the Treafury, for the
Reſtoration of the Half.

! The bare Notion of the Poſſibilities,
that may ariſe from this Act, makes one
ſhudder.

! LET it be abrogated, and a milder one, —
that will bear a Proportion to the Nature of
the Offence, be enacted in its Place.

The Severity of ſome Acts of Parliament,
relative to Customs, is ſtill ſtrongly marked
in ſome of modern Times ; namely, in that
of the 26th of *Géo. II.* Cap. 12. Sect. 1.
concerning — the Removal of Wines from
the Outports into the Port of *London*, or
within twenty Miles of the *Royal-Exchange*,

before the Difference between the Duties payable there, and those, — called the *London-Duty*, — hath been paid, upon Forfeiture of the Goods.

The Difference between the Outport and the *London Wine-Duties* may be said to amount from 1 to 2 *per Cent.* at most, according to the Value of the Wine.

? CAN it be supposed, that the Owner of such Wines will run the Risk of 100*l.* or 200*l.* for the Chance of benefiting 20*s.* or 40*s.* Seizures of this Kind, are very frequent, owing to the Ignorance or Neglect of the Owners. — Here their Condition, is infinitely worse, than that of the Smuggler; — for if this last attempts to run, — I will say, — *French Wines*, — he has the Prospect of a Profit of four or five to one. — If foiled in the Attempt, he loses but the first Cost, which is not the fourth or the fifth Part of the Value on Shore, — while the Merchant or any other, — that removes his Wine without the Payment of the above-mentioned Difference, loses not only the
prime

prime Cost, but also the heavy Duties at the Importation, — Charges, — and all !

This is one of those Laws, that seems to be enacted — not so much, to secure to the Revenue the paltry Difference in the Duty, — as to afford to the Officer ample Opportunities of Plunder.

A Penalty of *five* or even *ten* Times the Amount of the Duty attempted to be evaded, the Half of which to go to the Officer; would be a more equitable Way of punishing the Infringers of this Law ; let the Case be, what it would.^s

To

^s The Severity, and I must say, the Absurdity of some of our Revenue-Laws, are remarkable in other Instances, such as in the Importation of Staves, and of Oak-Bark.

It is enacted in Regard to the former by the 11th of George III. Chap. 30. Sect. 3. that: “ The Officer, after Entry,
“ may take *Samples*, and if it shall appear, that in the whole
“ Quantity entered, there are ten Pieces in a Hundred, that
“ do not answer the Descriptions, and Dimensions above-
“ mentioned, then no Bounty shall be allowed for any Part
“ of the Hundred Pieces, in which such deficient ten Pieces
“ shall be found ; if more than twenty Pieces in a Hundred
“ of the Quantity entered shall be found, not entitled to the
“ Bounty,

To petition the Legislature for an Amendment of the Act of Navigation, — or to have

“ Bounty, besides the Loss of Bounty, the Importer shall
“ forfeit 50*l.*”

That’s rather severe; but there are Severity and Absurdity blended in Respect of Oak-Bark, as per the 12th of *George III.* Chap. 50. Sect. 4. “ Imported, when the Prices are
“ under those above-mentioned, — forfeited, and the Im-
“ porter to pay 20*l.* per Load Penalty.”

! A very great Encouragement for the Importation of the Article.

There are other Clauses in this Act of as bad a Tendency. — By the 8th and 9th Sect. it is ordered, that: “ When it
“ shall appear, from the Entries, that the Average-Price of
“ Hatch-Bark, for one Month preceding, shall be 10*l.* per
“ Load, and of Rind-Bark 2*l.* 10*s.* per Load, three or more
“ Purchasers shall certify the same to the Lord-Mayor of
“ London, or any two Aldermen, making Oath, that the
“ Note given by them to the Clerk of the Tanner’s Compa-
“ ny contains a true Account of the Price; and the said
“ Clerk shall make Oath, of the Truth of his Entries;
“ whereupon the said Mayor or Aldermen shall sign and de-
“ liver the same to the Collector or Receiver of the Customs
“ in London, who shall publish the same in the *London Ga-*
“ zette, after which no more than 1*d.* per Cwt. shall be
“ taken.”

“ On the first *Tuesday* in every Month, after such Impor-
“ tation, the Clerk of the Tanner’s Company shall certify
“ the

have its Severity abated, seems next to claim our Attention.

Ambiguity, Want of Clearness, and Omissions in the Custom-House Revenue-Law, are all obvious in the Letter, and in the Mode of having the Law put into Execution.

The

“ the Average-Price to the Lord-Mayor or two Aldermen,
“ and if it shall be under the Prices above-mentioned, then
“ the said Certificate shall be signed and transmitted to the
“ Collector, and be published in the *London Gazette*; after
“ which no Oak-Bark shall be imported, till the Price shall
“ amount as before-mentioned, and the Importation permitted,
“ as above directed. But such Certificate is not to affect
“ the Importation, unless the Quantity purchased and registered
“ within one Month shall exceed 100 Loads of Hatch
“ or 300 Loads of Rind Bark.”

No Penalty either against the Clerk, the Lord-Mayor, or the two Aldermen, or the Collector, omitting or neglecting to perform what they are required to do, and it so happened; that for Want of Publication in the Gazette, during the Mayoralty of Mr. *Wilkes*, an Importer of Oak-Bark in *Scotland*, had his Property seized, and an Action brought against him for the Penalty.

THIS is one of those Acts, that hath been strongly opposed through Self-Interest, and the Opposition was so great, that the Tanners thought themselves well off, to get it passed at any Rate.

The Ambiguity in the Word *Growth*, so far as relates to Drugs, — the Want of Clearness, blended too with Ambiguity; — in the Application of the Word *Growth*, — and the Omission of the Word *Manufacture*, — inasmuch as Drugs grow in one Quarter of the Globe only, and are manufactured in another,^h — are evident, — and all these Defects of the Law, joined with the Mode of having it put into Execution, are also obvious in the Importation of *French Brandy* in Time of Peace from *Dunkirk*,ⁱ and during, either a War, or a State of Hostilities with *France*, from *Holland*, — although they neither be of the Growth, or Manufacture of those Places. ? Upon what Ground the Commissioners of the Customs in any of the three Kingdoms, or even the Treasury, can deviate in this Case, from the most explicit Letter of the Law,^k I cannot comprehend. Certain it is, that it creates

^h Such is the Case of *Oil of Mace*. See P. 36.

ⁱ About *Dunkirk* see P. 40, 41, 42.

^k See Act of Navigation.

creates Confusion, occasions Doubts, and perplexes the Mind of the Merchant, who is induced to infer by Analogy ; that, what is done, in Respect of Wines and Brandies, may, with as much Safety, be done in other Articles. — Hence wrong Importations, — Seizures, — Condemnations, and the Loss of one's Property ; — all which may be properly ranked among the bad Tendencies, — and the Rigour of the Law ; — the last of which, is manifest in the Navigation-Act.

I shall not take Notice of the Atrocioufness of it, in Respect to foreign Nations, who might, with as much Regard, to the received Laws of Nations have, each of them, enacted Laws of the same Import, was it but against our Ships, coming into their Ports, with Goods, not of our Growth or Manufacture. —

Therefore, I will confine my Animadversions, upon the Effect it has, in many Cases, upon Navigation, which it was, its almost only Aim to advance. ? What can it signify, if a Ship, that is — either at *Gaza* in *Asia*, or at *Rosetta* in *Africa*, brings Home from this last Place, a Cargo of Goods, be-

ing the Produce of the former, or *vice versa*. I will even suppose that Ship, to bring Home, a Cargo of *Spanish* Goods from *Ceuta*, or of — *African* Goods from *Gibraltar*; ? Would it not be better, that the Owner should be benefited, by the Freight of such Importations; which, as the Law is, implies no less, than a Condemnation of both Ship and Cargo, — than to gad about empty, in the *Mediterranean*, in Search of a Freight, perhaps not to be met with, or to set Sail from *Calpe* or *Abyla*,¹ — and cross the *Ocean* Home in Ballast ? * — It will be said, that such Importations are not illegal, — provided, the Goods be entered for Exportation; yet, if you are not acquainted, with such Form; — or *betrayed* out of it, by the *Treachery* of Custom-House-Officers; — the Rigour of the Law falls upon you with all its Weight. — To which, it will be replied: — you are to know the Law. — ! This Obligation of knowing

¹ The ancient Names of the *European* and *African* Shores in the Straits of *Gibraltar*.

* Was the Act of Navigation to be put in Force, — according to the literal Sense, — no Goods of whatever Kind, but what are strictly of the *Growth*, could be imported. — But sometimes the literal Sense, at others, the Meaning of the Law is adhered to,

knowing the Law, is not so positive in every Case, as might appear. Many a Man, may have sufficient Abilities, in his Vocation, so as to be well versed in it, without being acquainted with all the Laws, relating to it; and this may be said, of many an eminent Merchant or capital Trader, considering that the Laws, relating to Trade are so multifarious, that, to obtain a competent Knowledge of them; would require so much Time and Application, as not to be consistent with his Profession;^m and since, through mere Matter of Form, you can screen your Property from a Seizure,ⁿ ? Should it not be incumbent, on the Clerks, passing your Entries, to inform you, how the Case stands; that no Advantage should be taken of an Importer, who brings his Goods, to the lawful Wharfs and Keys, — having *previously* paid, the greatest Part of the Duties.

But, ? would it not be, still more to be wished for, that, an Amendment, might be

K 2

made

^m This evinces the Necessity, of the Creation, of such an Office, as mentioned Page 53.

ⁿ I apprehend it to be, as I say, mere Matter of Form; for if it is not so, Justice and Equity require, it should be so.

made in this Act, such as laying a further Duty of 5 or 10 per Cent. or what the Legislature should think proper, on the Rate of Goods imported, *not from the Place of the Growth*, by Way of Penalty,* — and also, — to determine with Precision, by enumerating and ranking under their proper Places, such Articles, as shall be deemed to be, or not to be of the *Growth*, as well to take, off Ambiguity and Confusion; so, as to prevent Vexations, and Seizures:

For Instance: *Cloves, Mace, Nutmegs*, should be determined, to be the *Growth* but of *Asia*, since we know, of no other Part of the World, where they are to be found. — But, *Elephants-Teeth* — are the Production of both, *Asia* and *Africa*; and lastly, *Bees-Wax* is gathered

* The Act, passed this last Session respecting the Importation of Goods in *Great-Britain* in foreign Ships, under some specified Circumstances, points the Necessity of such an Amendment, at least at this present Juncture. — The opening of a few free Ports in *Great-Britain* would also prove of infinite Service, to Commerce and Navigation, and deserves, the particular Attention of the Legislature. The clashing Interest of the Revenue and Trade, might be easily reconciled. — This Subject and some others of no less Importance, that have not been taken Notice of, by our Writers on commercial Topics — may be productive of another Lucubration.

gathered in those Regions, in *Europe*, and also in *America*.

That there is, some Difference, in the several Kinds of *Bees-Wax*, shall not be denied; but, as it arises from Causes, that may exist in different Countries, and must of Course produce the same Effect; it seems to be absurd, if not tyrannical, — to put an *Onus probandi*, upon the Importer of any *Bees-Wax*; — Vexatious in Regard to *Elephants-teeth*, from either *Asia* or *Africa*, owing to the Consimilarity of the Ivory. — And doubtless, by no Means unjust, to expect Proofs of the *Growth*, in Case of an Importation of *Cloves*, *Mace*, and *Nutmegs*, from any other Place, but *Asia*.^p

These Instances, clearly shew the Possibility, of arranging every Article in its proper Place, and would prevent many Errors,

^p That those *Spices* will be met with, in other Places, but the *Spice-Islands*, there is no Doubt; since the *Nutmeg* hath been found in some other Islands, in the *Oriental Ocean*. — There was in the *East-India-Company's* Warehouses, at this last *March* Sale, a pretty large Quantity of *Nutmegs*, very little inferior in Quality, to those imported by the *Dutch*, but different in Shape, being much longer and oval.

rors, in which the Officers fall, if not, to the Prejudice of the Revenue, at least to the Inobfervance of the Law.¹

Whatever

¶ That the *East-India* Company has an exclusive Right of Trade, to and from all Places, from the *Cape of Good-Hope* to the *Straits of Magellan*, is known; But, I do not apprehend, that they have a Right, any more, than an Individual, to import Goods, contrary to Law; as is the Case with *Aloes Cicotrina*.—This Drug receives its Appellation, from *Succotora* or *Zucotrin*, which is the most Eastern Island, near the Continent of *Africa*, and is, by all Geographers,—both ancient and modern, reckoned, and set down in the Maps, as Part of it. — It produces the best known *Aloes*, which is imported, by the *East-India-Company*, from *Asia*; — and although such Importation is against Law, I have never heard, that any Seizure, hath ever been made of it. I say, that the Importation is against Law, — notwithstanding the Proviso in the Act of Navigation, Art. 13. which is thus: “Provi-
“ ded also, That this Act, or any Thing therein contained,
“ extend not, or be meant, to restrain the importing of any
“ *East-India* Commodities, loaden in *English*-built Shipping,
“ and whereof the Master and Three-Fourths of the Mariners
“ at least are *English*, from the usual Place or Places for
“ lading of them in any Part of those Seas, to the Southward
“ and Eastward of *Cabo Bona Esperança*,” (*Cape of Good-Hope*,) “ although the said Ports be not the very Places of
“ their Growth.”

According to the Letter of the Law, the Company may import *East-India* Commodities from any Part, as above expressed. But *Aloes Cicotrina* is not an *East-India* Commodity.

Some People will reply and say; that this Island is subject to one of the Sultans of *Arabia Felix*: Besides that it never
was

Whatever hath been said in Regard to
Goods of the *Growth* or not of the *Growth*,
— is

was totally subdued, its Conquest does not alter its geographical Situation, and it is no more Part of *Asia*, than *Minorca* or *Gibraltar* are of *Great-Britain*.

* Notwithstanding I have already taken so much Notice of the Absurdity and Hardships in many Instances, of the *Onus probandi*;* the following Recital will add fresh Strength to my Assertion, and set in a clearer Light, the Duplicity and Villainy of some Officers.

This Topic, is an Exception, to a random Saying, that by proving too much, you prove nothing; on the contrary, I cannot prove too much.

There was an Importation some Time ago, — of about 400 Bags of red Clover-Seed, from *Ostend*, — all out of the same Granary, and filled up from the same Heap, and *bona Fide* imported from *Flanders* in one Vessel, as of the Growth of that Country.

Two Hundred and Twenty Bags, did belong, to one Importer, and, one Hundred and Eighty, to another.

They were all stopt, by the Officer; upon the stale Pretence, of its being of the Growth of *France*; and to be sure, the Officer gave Information to the Commissioners, that the stopping of the Goods, was grounded upon the Opinion of People, *well acquainted* with the Commodity, and ready, to make good their Assertion — upon Oath.

Whereupon Orders were given for the seizing of it. —

The Importer of the 180 Bags, — having previously engaged for his Goods, — being in Want of them, unwilling

to

* See Page 52, &c.

— is applicable to the full, to the Importation of Drugs, in general, which come under

to lose a Market, and to undergo the Vexations of a Suit; thought it more advisable, to bestow Fees upon the Officer,— than upon Lawyers; and accordingly, palmed him, with a 10*l.* Bank-Note.

Such was its *Magic*, that it removed every Doubt out of the Officer's Mind; — his Eyes were now opened, and he clearly saw through the *Medium* of it, that this very same red Clover-Seed was *not* of *French* Growth, and cleared it. —

Next came the clearing of the 220 Bags. The Importer, unwilling to submit to the Dictates, or rather the Rapaciousness of the Officer, stood the Test. !He would give no *Bank-Notes*. — The Goods were seized as *French*, and ordered for Prosecution.

The Day of Trial came, — the Officer's Witnesses swore *Point-blank* that the Seed was *French*.

Our Importer, who had been made acquainted with the Manœuvres of Officers in similar Cases, — was not unprepared; he had sent for an Auxiliary from *Holland*. This stood his Ground, — took up the Cudgels,—and swore upon the Gospels, with equal Undauntedness,—grounded upon the same Kind of *certain* Knowledge, as the Officer's Witnesses, — that the Seed was *Dutch*.

The Judge was struck, — the Jurors stood with uplifted Eyes, and a general Murmur circulated round the Hall. —

When the mercenary Champions of the Law, that live upon the *Seeds* of Contention, Strife and Discord, sounded up

under these different Denominations, as :
Of the *Growth*, — not of the *Growth*, —
and *French*. —

L

It

up to Arms : — *Swiss*-like. — This his finewy Arm, — they
their Lungs, — this his Blood, — they their Argu-
ments, sell to the first, or, best Bidder or Retainer, — fight,
for or against, argue *pro* or *con*, as either the Pay — or Fee
directs.

The Briefs * hastily thumbed over, each of the Combatants
rose in his Turn, each other bringing forth, Precedents, —
Arguments, — Quotations, — Cases in Point, — to which, Cases
in Point, — Quotations, — Arguments and Precedents were
opposed : striving each other to over-awe and circumvent
their Antagonist's Witnesses, † and what Craft ‡ could not
do,

* Most Briefs are never read deliberately in the Study, the Fee is *pocketed*,
and the former *bagged* up, — and cursorily read over, while the Cause is
opening.

† To over-awe and circumvent Witnesses is deemed a masterly Piece of In-
genuity among our Lawyers. — It ought to be had in Contempt. — Illiberality
of Language is very frequent in our Courts, contrary to that good Order, —
Regularity, — and Decency, which, we expect to meet with, in every public
Place, — and — ! much more in Courts of Judicature, which are to command
and enforce Respect : ! Such Licences ought not to be tolerated, and the Ut-
terer reprimanded. But, here it is, that the Influence of the Spirit of the
Corps is visible. — Judges will not blame in others, what they perhaps
have been guilty of. — I would recommend to any Man of Spirit, whose Cha-
racter may be wantonly made free with, in Court, to inform the Slanderer,
that, the injured Party, is vested, out of Doors, with a proper Share of the
executive Power.

‡ *Quis virtus an dolus in hoste requirat*, — ought to be our Lawyer's Motto.

It hath been already observed,* that the Words : *Produce*, or *Manufacture*, so far as relates to Drugs, are entirely left out of the

do, — was supplied, by Surmises, Scandal, abusive and illiberal Language, most plentifully bestowed, upon their respective Clients and Witnesses.

When, to put an End to the Contention, the Facts and Evidences being summed up, and the *Cue-Word* given to the Jury, the Foreman gave it in Favour of the Plaintiff.

It must be observed, that the Importer of the 180 Bags, — having been subpoenaed, — informed the Court, that the litigated Clover-Seed, was of the same *Growth* as his own, and that, to free this last, from the Clutches of the Officer, he gave him a 10/. Bank-Note.

This shews the Hardship, that is laid upon the Importer, in obliging him, to bring Proofs, that are next to, if not, impossible, to be produced; and in Fact, no Man could have sworn, to his certain Knowledge, the real Growth of that Seed, and the Assertion is so true in this Case: that both, the Plaintiff's and the Defendant's Witnesses forswore themselves; the Seed being of *Flemish* Growth. But the Plaintiff not being able to procure Witnesses from *Flanders*, got them, from whence he could. —

This is one of those farcical Trials, that are very often exhibited in the Court of Exchequer, when either Party is put upon Impossibilities, as in the present and in many more Cases.

* See Pages 33, 38, 39, 40.

the Act, although made Use of, repeatedly, in that of Navigation, when Mention is made, — of *Goods* of the *Growth*, *Produce* or *Manufacture*; — ? why — so explicit for Goods at large; — ? why so doubtful, so obscure, when the Law speaks about Goods, under a particular Denomination, and when there were so many Reasons, to be clear, explicit, and to have every Doubt removed. — ! There was at the Time, the Act was enacted, Goods under these partial Circumstances of *Growth* — or *Produce*, or of the *Manufacture*, as there *is* and ever will *be*. I have already pointed out the Possibility of determining the Growth of Goods at large, in the Instances given, of *Mace*, *Cloves*, and *Nutmegs*, *Elephants-Teeth*, *Bees-Wax*.^{*} The *Growth*, *Produce*, and *Manufacture*, of all *Drugs*, and even that of those, that are, or shall be deemed, of *French Growth*, *Produce*, or *Manufacture*, might be determined in the same Manner, and with very great Precision; and that it is very practicable, is not only obvious to

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Reason,

^{*} See Pages 68 and 69.

Reason, but also deducible from Examples, as may be seen by the marginal Notes, in the Book of Rates, so far as relates, to those from *East-India*.^a

THIS is therefore one of those Grievances, under which Merchants are labouring, and for a Remedy to which, Application is to be made to the Legislature.

The next is still of a heavier Nature, or may be so in its Consequences: — We have already shewn, that there are Cases, — in some of which, by the Nature of Things, a Proof cannot be produced; so as to make it clear to the Jury, that the litigated Commodity, is of the *Growth*, as set forth in the Merchant's Entry. — The Case of the *Spanish* Flies is so clear in Point, that it cannot be controverted, they are to be found more

or

^a See *Baldwin's* Book of Rates. — I must inform the Reader, that there is a better and more modern Book of Rates, compiled by Mr. *Burrows*, Custom-Officer in *Glasgow* in two Vol. small Folio; the first of which only is published. The Book is very scarce, I never could come at it. I have some Reasons to think, it contains Matters of Information, which our Custom-House-Officers and Clerks, don't think fit, the Merchants should be acquainted with.

or less in all the Southern Parts of *Europe*, also in its middle Regions, even in *Sweden*.^{*}

Yet nothing is determined by either the Law, or the Commissioners of Customs; — and if a Rascal of an Officer, can find a Villain, ready to swear, — either, from the Circumstances, of Package, or Place of shipping, — or — through mere Knavery, that they are not of the *Growth*, the Importer must lose his Property; for, it is utterly impossible in him, to bring the Proofs required: — The same may be said of a great Variety of Goods, which by a Similarity of Circumstances, must be, or appear, so much confimilar, as to deceive the nicest Judge, or even to evade the Test of chymical Analysis.

ANISEED is one of those Articles; it grows every where, but we most usually import it from *Germany* and *Spain*; this last is better known among Consumers and Dealers by the Name of *Alicant-Aniseed*. — But, our Custom-House-Connoisseurs, will tell

* Vid. *Linnaeus*.

tell you, that there is, a specific Difference, in the Seeds.

That there is, is true, *prima Facie* ; nay they will find, the upright, the fair Dealer, that will join with them in that Opinion. But, what will become, of all their theoretical and practical Knowledge, when informed, that, if the Season is rainy in *Spain*, the Aniseed, gathered under such Circumstance, will prove, so much like the *German* ; as not to be distinguished by the best Judge. *! Saving and excepting seizing Custom-House-Officers and their Witnesses !*

But there are some more aggravating Circumstances, — attending this *Onus probandi*. For neither Letters of Advice, Invoices, Bills of Lading, or written Testimonies, Certificates ever so crouded with Firms of People of Reputation, — or thickened with private and public Seals, will be of any Avail to the Importers. — It is a Maxim in our Courts ; — *that you are to bring the best Proofs, that can be had.*

Whereupon

Whereupon I would advise our trusty London Custom-House-Officers, to seize the first Parcel of *Aloes Cicotrina*, brought from *Asia*, or even such Parcels thereof, as are, in the Company's Ware-Houses, and, let the United Company of Merchants, trading to the *East-Indies*, move the Court, to put off Trial, and to have a Commission granted for the Examination, of Witnesses, or until they are come to *England*. For in many Cases, they are to come over, it matters not, how far, whether they are to be had or not, can or cannot, will or will not come.

! Such is the Spirit, with which our Custom-House-Laws are framed, and put into Execution.

There is no Doubt, that if it was declared by Law, — and, in as many Instances, as the Nature of Things will admit of, what Goods, *are*, of, or, *not* of the *Growth*, *Production*, or, *Manufacture*, and *French*,
or

or not *French*, the Importers would so far know, how to act.^y

In doubtful Cases Arbitrators^z might determine upon the Nature of them in a summary

^y What Goods should be deemed to be of the *Growth*, *Produce*, or *Manufacture* of one, or of two, or three, or of the four Quarters of the Globe, and which *French*, or not *French*, and lastly, *which*, not ascertainable from their not being sufficiently, or not at all known: might be determined by the joint Consideration of Merchants, Traders, and Revenue-Officers.

^z The Use of Arbitrators is not novel to the Managers of the Customs; far from it, since by the Acts of Geo. II. and III. they must submit to their Decisions in Regard to Bounties on Plantation-Indigo, Wood, Timber, &c. “ In
“ Case of any Dispute about the Quality of the Indigo, if
“ in the Port of *London*, the Commissioners of the Customs,
“ if in the Out-Ports, the Collector, may call two or more
“ Dyers, Dry-Salters or Brokers, or others well skilled in
“ it,—who are to declare upon Oath, if required, their
“ Opinion as to the Quality, and whether it is entitled to
“ the Premium; if a competent Number of Persons, well
“ skilled in the Commodity cannot be found in the Out-
“ Ports, Samples are to be sent up to the Commissioners in
“ *London* or *Edinburgh*, respectively, to be inspected and ad-
“ judged there.

“ If any Dispute shall arise between the Officers of the
“ Customs, and the Importers of such Goods, in the Port
“ of *London*, touching the Quality, the Commissioners of
“ the

summary Way, without the Delays and great Expences, attending Law-Suits, especially, against the King, who pays no Costs.

In Cases of Seizures, where Fraud was suspected, or might appear, and where the Importer, was willing, to compromise Matters with the Officers, the Surveyor-General of Customs, might be vested with a Power, to determine, to a limited Sum, what Reward, the seizing Officer, should be entitled to.

M

Yet,

“ the Customs may call two or more Persons, skilled in the
“ Commodity, who shall declare upon Oath, if required,
“ their Opinion, and determine, whether the Goods are
“ entitled to the Premium or not. And if any Dispute shall
“ arise as to the Quality of such Goods, imported into any
“ of the Out-Ports of *England*, — proper Descriptions of
“ the Quality, attested by two Persons, skilled in the Com-
“ modity, at the Port of Importation, (which Attestation
“ shall be upon Oath, made before a Justice of the Peace,)
“ shall be sent to the Commissioners of the Customs in *Lon-*
“ *don*, or *Edinburgh*, respectively, in Order, that they may
“ determine, whether the Goods are entitled to the Premium
“ or not.”

And, if such Arbitrators could not agree, the Surveyor-General, should be Umpire betwixt them.

Yet, it would be still better, if the Penalty was enacted, to be in Proportion, to the Duty to be paid ; this would be the most equitable Method ; inasmuch as the Law stands, Goods to a large Amount, liable to a small Duty, are forfeited as well as those of little Value, that owe a great one ; — whereby the due Proportion of Penalty, is inverted.

I am sensible of the great Difficulties, that may attend, the bringing in, any new Form, of determining such Matters ; but it must be allowed, — that there is a Possibility, of putting Things, upon a much better Footing, than they are at present : and the main Objects, that are to be had in View, in attempting, to obtain this Amendment, *are*, that the Importer's Property, be less liable to Seizures, and yet, that the Officer, be properly rewarded, for his Activity and Diligence, in the Performance of his Office.

AN Alteration in the Practice, of the Court of Exchequer, in condemning Goods
wrong

wrong entered, is an Object, well deserving, to be applied for.

The Practice, in condemning such Goods, is the same, as in *prohibited* and *uncustomed Goods*, than which nothing is more contrary, to the received Notions of Justice and Equity, and is shortly this :

“ When any Goods are seized, either in
“ Town or Country, for what Cause so-
“ ever, the Officers, — seizing the same,
“ are to transmit an Account thereof to
“ the Solicitor of his Majesty’s Customs,
“ at the Custom-House in *London*, who
“ upon making Entry thereof in his Books,
“ is to apply to one of the Clerks in his
“ Majesty’s *Remembrancer’s-Office*, — to have
“ a Writ of Appraisement issued out, to
“ appraise the said Goods, in Order, to
“ their being condemned : Which Writ,
“ being for Goods seized in the Port of
“ *London*, must be directed to the sworn
“ Appraisers of the said Port, to return
“ the same ; — and carried to the *Register*
“ *of the Seizures* in the Port of *London*,
“ who registers the same, and carries it to

“ the Office, from whence the Writ issued,
 “ and then the Clerk in Court, who made
 “ it out, causes the Goods so returned as
 “ aforesaid, to be publickly *proclaimed* in
 “ Court, as soon after, as conveniently
 “ may be done ; that, if any Person would
 “ shew any Cause, to the Court, why
 “ the said Goods should not remain for-
 “ feited, he might come forth, and he
 “ should be heard, &c.” See *The complete*
Practice of the Court of Exchequer, P. 139, &c.

The great Mischief, arising from this
 Method is, that there is not the least No-
 tice, given to the Party, whose Goods have
 been seized, upon a *wrong Entry* : no *parti-*
cular Day fixed, for the Proclamation, and
 the Proceedings are carried on, unknown to
 the Importer, condemned, and sold, during
 the *very Time*, he is making Application,
 both to the Commissioners and Treasury,
 in Hopes of being relieved,

This Practice of proclaiming Goods in
 Court, may be proper, in Regard of PRO-
 HIBITED and UNCUSTOMED GOODS, in as
 much

much as the Smuggler concerned, is either unknown, to the seizing Officer, or that being sensible of his Guilt, and sometimes liable, according to the Nature of the Offence, to a Fine, or, to a Punishment, is not either to be found, or likely to lay any Claim to the Goods.

But the Case, is quite otherways, with *Importers*, whose Goods, cannot so much as be unshipped, without the previous Payment of the Duties. YET the *Importer* and the *Smuggler*, (where there is neither Fine nor Punishment in the Case,) *are both, upon the same Footing, TREATED in the same contemptuous Manner, — and USED with the same Severity.*

The Alteration proposed is, that Proceedings, should begin *as* in other Courts, by serving the Party concerned, with proper Notice.²²

HOLIDAYS are next, a very great Object of Complaint. They are, most of them, the
Remains

²² It were to be wished, — that Revenue-Causes, in which the Merchant, residing in *London*, is concerned, were to be heard in *Guildhall*, since they mostly live in the City.

Remains of Popish Influence, spent in Idleness, and not otherways kept by Custom-House-Officers, than, by their Non-Attendance to Business, to the great Detriment of Trade.

The Observance of them, is, according to Law, equally obligatory, in every Subject. — Yet, as they are not kept, by any, but by People, belonging to some of the publick Offices, and in general to the Hindrance of Business.^{bb} I do not see, ? why, they should not be abrogated?

HOLIDAYS may be divided into *Festivals*,^{cc} *religious* and *civil*. There are twenty-seven of

^{bb} There are no Holidays kept at either the War-and Plantation-Offices, or Treasury; and it is preposterous, that Commissioners and Officers of Customs, should be indulged with any, while their *Masters* and *Betters* keep none.

^{cc} The Festivals, that a Nation should keep, ought to be in Commemoration, of any great or signal Event, whereby its *Liberty* was asserted and secured, its *Happiness* increased, or its *Fame* extended. Such as the Days, when Magna Charta was obtained, when the *Spanish* Armada was scattered, and destroyed, — the Restoration — the Revolution. These are ever to be recorded and celebrated by these Nations. — Instead

of the first, enacted to be kept, by the 5th and 6th, of *Edward VI.* Cap. 3. as Holidays and *Fasting Days*; four more of the civil Kind, have been since added; *viz.* the 5th of *November* and 29th of *May*, as Days of Thanksgiving; the 30th of *January*, as a Day of Humiliation, and the 2d of *September* to be kept as a *Fast-Day* in *London*: Besides, those in Honour, of the royal Family.

If any, are to be kept, it is those, that are in Commemoration of a national Event; — yet —? of what Use, to the Advancement of Business. —! Doubtless, of none; — but quite otherways.

Moreover, the Custom-House-Officer evades the Observance of the 2d of *September*; which, according to the Act, is *to be kept in the City of London, and Liberties thereof,*

Read of which, we are enjoined to celebrate the Purification of the Virgin, whom Faith teaches us, never was maculated; and to commemorate, the Massacre of the holy Innocents; an Event, which is not recorded by contemporaneous Historians, and flatly denied by the most judicious Criticks, &c. &c. — And to mention it, *en passant*, our Calendar, wants as much Reform, as our blessed Custom-House.

The Necessity of an
thereof, as a Day of Fasting and Humiliati-
on,^d by being out of *London*. § That,
 there is among them all a great Deal of *re-*
ligious Smuggling, in Regard of keeping
 holy and fasting, the above-mentioned twen-
 ty-seven Days, according to the true Intent
 and Meaning of the said Act of the 5th and
 6th of *Edward VI.* as well as of the subse-
 quent ones, though of a much more easy
 Observance; is so notorious, as not to need
 any further Proofs. *

! Pity, and great Pity it is, that some good
 well-minded Christian *of a Lawyer* does not
 bring an Action on the Case, against one
 and all of them: upon the Statutes of the
 1st of *Elizabeth*, Chap. 2. Sec. 14.^{ee}

The keeping of *HOLIDAYS* is one of the
 great Causes of the many *Delays*, the Mer-
 chant is exposed to.^{ff} Nor can it be other-
 ways,

^{dd} See 19 Car. 2. Cap. 3. Sec. 28.

§ Most of the Custom-House Officers, live, in the Suburbs,
 or in the Country.

* There is no Occasion to put them to the Trouble of an
Onus probandi.

^{ee} The Penalty for not resorting to Church on *Sundays* and
Holidays.

^{ff} Other Causes will be taken Notice of hereafter.

ways, if it is considered, that the Business of a whole Week, is to be done, in two or three Days; and that being thus crowded and accumulated, it cannot be properly attended to. Hence, it is retarded, or hurried,—to the Inconvenience, and often Times to the Detriment of Trade, and also of Navigation.

THEREFORE I think, it would be highly proper, to petition the House, for expunging, such of the Red-Letter-Days, as are kept and observed, by Custom-House-Officers, out of the Almanack: and if it is thought improper, to postpone the Observance of Christmas, to the *Sunday* next following, let it be kept as heretofore, and no other. ^{§§}

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I AM

§§ In Respect to this Application I think, it would be requisite, to send circular Invitations, to all the capital trading Places, in *Great-Britain*, through the Channel, of public Papers or otherways, desiring them to join with us.—It might be done, by a Petition similar to ours, which they might send to the Association, or deliver to their respective Members, to be presented to the House.

Such a Step, will be at least attended, with this Consequence; that it will make the Association, known throughout the I. and, and cannot fail of getting us, many Abettors and Well-Wishers.

I AM come now to those Remedies, for which Application lies to the Treasury, and they are :

The Creation of two Offices, the one, to resolve Queries, the other, for the speedier, and more regular passing of Debentures :

To be informed of the several standing Rules and Orders, given to the Commissioners of Customs.

That the Lords will be pleased, to appoint a Clerk, to receive and forward Memorials to the Treasury, wherein Traders and Merchants shall be concerned; and that he be authorised, to give the Memorialists, an Office-Copy, of such Answers, as shall be given by the Commissioners, or their Officers, to their Petitions, and to collate the same, with the Originals.

The Creation of an Office, where the Merchant might by Application, and upon paying certain Fees, have his Queries resolved, his Doubts removed, and, receive Instructions, *how to act*, would be of the greatest Utility; and it seems, that, if the Treasury means, to countenance and protect

teet the fair Merchant and Trader; they will shew a Readiness, to comply with such a Request, and upon such a Plan, and under such Restrictions, as they shall judge the best; to answer the End proposed: *viz.* ! THAT OF GUARDING AND PROTECTING THE MERCHANT! Such an Office should be totally independent, from the Commissioners of the Customs, to stand, *per se*, under the Patronage of the Treasury; his Fees, ought to be ascertained. Nor is it meant, that his Opinion should be Law to the Commissioners of the Customs and their Officers; that would be, not only improper, but dangerous, inasmuch as it would vest in one Person, a Power, inconsistent with the Laws, *that*, of dispensing from them. — His Opinion, given under proper Regulation, should be, a SANCTION for the Merchant; and to add more Weight to it, it might be so ordered, that the Custom-House-Sollicitor, should either give, his *Approbation*, or *Disapprobation*, to such Opinion; and in Case of differing; he should give his Reasons, and all, in *Writing*.

For which, he should also, be entitled to Fees.^{hh}

The next Application, should be, for the Creation of an Office, relating to the passing of *Debentures*.

The

^{hh} It might be said, that the *Custom-House-Sollicitor* would be the properest Person, to answer the intended Purpose of such an Office, and so he might. But then, it is to be observed, that being obliged, by the Nature of his Office, to give every Opinion, in Favour of the Revenue, the Merchant would receive but little Information from him. — Whereas the new Officer, who might be called the *Merchants-Sollicitor*, would act with less Reserve, and more Freedom: not being obliged to *thwart* his Opinion, as the former is; If they differed in Opinion, the Merchant, might then act, as he pleases, and would be in the same Predicament, as he is now.

There are two such Officers in our Courts of Law, called in the King's-Bench the *Master*, and in the Common-Pleas, the *Prothonotary*, to whom Attornies, in all difficult Cases of Practice, resort for Information, and under the Sanction of whose Opinion they act. Such an Office as this mentioned, would have some Analogy with the *Tribunes of the People* in old *Rome*. — They were instituted to guard the Liberty of the People, and secure it from Encroachments. The Nature of this Office would be merely to guard the Merchant and Trader, against the falling into Errors contrary to the Revenue-Laws.

The *Delays, Negligence, and Carelessness* of Officers, in this Particular, are too well known, to Exporters of Goods, upon Certificate, to expatiate upon, and was it not, for the Attendance of the Exporter, or his Clerks ; we may venture to say, that many a Debenture, would not pass for Years ; nay was it not for the Perquisites, or Fees attending the passing of them, it may be affirmed, they never would. —

The Creation, of such an Office, would be highly unsatisfactory to the Clerks, that are in Possession, of passing Debentures for Merchants, and, as it would be rather hard, to dispossess them, of the Advantage, resulting from it, it would be but just, to allow them, a Proportion of the customary Fees, for so long, as they should be, in the Place, they now occupy ; such Proportion, to revert to the Debenture-Office, at their Removal or Death, as it should happen.

But, if the Treasury, did not think proper to erect this new Office, the Association might

might provide proper Clerks, to answer in Part, the same Purposes, as will be shewn hereafter. ¹¹

The next Application, — concerning the Publication, of the several Rules and Orders, given, or that shall be given, to the Commissioners of Customs; may be of a very ticklish Nature, and such, as it seems, we have not a Right, either to demand, or to be acquainted with; — !it may appear so at first. — But, upon a proper Investigation of the Subject, it will be found otherways.

? What are the *Commissioners* and all the *Custom-House-Officers*, of every Denomination; but, a Set of People, appointed, to receive and manage the Revenue, arising from *Customs, Duties, Subsidies, &c.* All *Officers* under the *Commissioners* are subservient to — and — receive their Orders from them; the Details concerning these, are not so requisite to be known, as the Particulars of those, given to the former, by the Treasury. — We are told, that they have very great Power delegated to them; but what

¹¹ See Page 96, &c.

what Idea can we form of such Power, when sometimes, from the Plenitude or Fulness of it, they shew themselves, *obliging, just and equitable*, — and at other Times, *unfavourable, hard*, and even *tyrannical*. ! It is not the secret Reasons, or partial Motives, ? why, or wherefore, such and such Place or Office, is conferred on this, or on that Individual : we want to be informed of — But those Rules and Orders, which are made and given ; to which the *Commissioners*, and their Inferiors are to conform, and by which the *Merchant*, is to be influenced, actuated and ruled, and without the Knowledge of which, it is morally impossible, *He* should know, how to proceed.^{kk}

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^{kk} In Support of this I must inform the Reader, that a Merchant, landed about the 9th of *December*, 1777, several Casks of Oil of Turpentine, upon a Deposit of Part of the Duty ; which after being weighed, by the Officer, were left in the King's Warehouses, until some Questions, that had arisen concerning this Commodity : ? whether it was to be entered of the *Growth* — not of the *Growth*, — or *French*, — were determined.—The Merchant, being unwilling, to be deprived of his Goods any longer, — applied to the Board, about the Middle of *February* following, setting forth, that in Order,

The Application, relating to the Appointment of a Clerk, at the Treasury, to receive

Order, to secure his PROPERTY from SEIZURE, he would pay the French Duty. But considering the Nature of the Article, much liable to Leakage and Evaporation, and so volatile and penetrating, that it exudes, through the Pores of the Wood; he desired Leave, to have the Goods reweighed, in Order, to pay the Duty, on such a Quantity, as would be found in the Casks. — This Petition, which might have been answered in *one* Day, as well as in *twenty-eight*; — and although the Merchant, or some of his Clerks did attend constantly *every* Day, was kept unanswered, for *four* Weeks, and a Negative put to it.

Thus the Merchant was obliged to submit, and to bear the additional Loss accruing during the four Weeks, he was kept in Suspence, and he contented to receive 3350 lb. in Lieu of 3465 lb. thus deposited; and, what will appear *iniquitous*, had the Merchant attempted, to export that same Oil of Turpentine, and to have it shipped, from out of the King's Warehouses, on Board a Vessel bound to foreign Places, and claimed the Drawback upon the said 3465 lb. that he had paid the Duty upon, his Goods would have been seized and forfeited.

The Mode of proceeding, upon such Petitions is, to send them, to the Officer or Officers concerned in that particular Business, for to report upon. Besides the Multiplicity, of *needless* References, from Office to Office, this Petition came at last, into the Hands of the Warehouse-Keeper, who reported upon it, that he had been in Office twenty-five Years, and had never seen it done. — The Case might be novel, as such,

receive and forward Memorials, from Merchants and Traders, and to be authorised to give Office-Copy of such Answers, as shall be given to them by the Commissioners, and to have them collated with the Originals: will be attended in all Likelihood with Difficulties from the Treasury, who will not encourage Applications to their Board; and with much Oppositions from the Managers of the Customs; not that these last have any Right, to interfere with what the Lords may think fit to order; but because it

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would

such, it might have been looked upon by the Commissioners, who would have done but what was, *just and equitable*, in granting the Merchant's Petition, without taking Notice of what the Warehouse-Keeper, had or had not seen, for so many Years past.*

If they could have granted it, they should have done it; if not, rejected it the very first Day it was given in; and in Fact, considering the Nature of the Goods, and every concomitant Circumstance, the speediest Answer *ought* to have been returned.

From all which it may be further inferred, that, was the Public acquainted with the Extent of the Commissioners Powers, which perhaps, are limited in Cases of similar Nature: the Merchant would act in Conformity thereto.

* The slightest Exertion of *common Sense*, would have enabled the *honourable* Commissioners, to determine, what to do, and, to send, to his Majesty's Warehouse Keeper; for *that*, — appears somewhat eccentric.

would be the Means, of obtaining a speedier Redress, of suppressing those unwarrantable Delays, the Merchants are exposed to, in the two Departments; from which the Custom-House-Officer reaps innumerable Advantages:¹¹ and of checking them in their Reports, which, for ought the Merchant knows, may be *false, erroneous, or insidious*, either through the *Malice, Ignorance, or Covetousness* of their Officers, through *Pique and Resentment*,^{mm} or with a View of exerting *their* Power. Because, it will tie them down, to a bare Narration of the Facts, and keep them from any Reflections, either *just or unjust, true or false*, in *Favour or Disfavour* of either the *Merchants* or the *Officers*: — Since by their

LIBERALITY

¹¹ Those Delays are so accumulated, that it is not uncommon for Memorials, from Merchants, to lie unnoticed for many Weeks, nay for as many Months, before any Answer be returned, especially, if the Memorialists are not acquainted with the Means, of having their Memorials *properly introduced*, and it is Fact, that many have lain unanswered, long after the Condemnation of the Goods in the Court of Exchequer, in which Case the Merchant's or Trader's Property is *inevitably* lost,

^{mm} That it may be the Case after the Publication of these Sheets, is most likely.

LIBERALITY in bestowing Encomiums upon these last, as they frequently do in their Reports ; — many an upright Character stands most ILLIBERALLY arraigned before the Lords of the Treasury, — and sent back with a *Stigma*: to be recorded in the *dark Annals*, or *lost*, in the labyrinthic Proceedings of a *Custom-House* ; whereby the Merchant's Reputation is stabbed, as it were in the Dark, in a Manner, altogether unknown to him, and HE himself, bereaved of that *Countenance* and *Support*, which his *Credit* and *Honour*, would alone, entitle him to.^{nn oo}

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ⁿⁿ These Motives are of so urgent a Nature, that it behoves the Association, to use every Interest, to strain every Nerve, in Order to obtain a Redress, to this inquisitorial Way of Proceeding, which can never be remedied, but by bringing to open Day, the Proceedings, of both *Merchants* and *Traders*, *Commissioners* and *Custom-House-Officers*.

^{oo} There would be another Application to be made, which would be, of very great Consequence, to the better Management of the Revenue, inasmuch, as it would be of great Service to Trade and Commerce. But as the making of it, might appear to the Treasury somewhat dictatorial, it will be as well to postpone it. Therefore I shall only mention it in this Note, and as a *Desideratum*.

The

The Application concerning the Economy of the Custom-House, which implies the

The Commissioners Places are, and have ever been filled by Gentlemen, — *unacquainted* with mercantile Business; — they may perhaps have some *Theory* of it; yet in Regard to *Practice*, it may be said with *Truth*, — that they are totally *deficient*. — Commerce is a Science, in which *Theory*, is the least Part of it.

! Constant Practice and Experience constitute *the Merchant*; and yet, as Trade and Commerce, are subdivided into a prodigious Number of Branches; no one can ever pretend, but to a general, and in some Cases only, to a more particular Knowledge of that Branch, he is engaged in. — Thus we distinguish ourselves, by the Denomination of *Russia* or *West-India*, *Spanish* or *Dutch*, *Italian* or *Hamburg*, and when not engaged in any particular Trade, by that of a *general Merchant*.

! Is it then not to be wondered at! that the Boards of Commissioners of the Customs, in the *three Kingdoms* should be filled up by Gentlemen — under such *Disqualifications*. ! The *Incongruity* of which, is even taken Notice of, by their Subservients, the Custom-House-Officers. They themselves, I have very often heard, wish, that Merchants, were appointed Commissioners.

That is then the Application, we should think of: not that I would have any of the present Commissioners removed; ! far from it: But in Case of Deceases or Removals, their Places, ought to be filled by Merchants, retired from and totally, unconnected with Business, having due Regard, that they

the several standing Rules and Orders, given by the Lords of the Treasury to the *Commissioners, Bench*, and all other *Officers*, belonging to the several Customs in *Great-Britain*, is of more Consequence, than may be thought at first. It will enable the *Merchants*, and every one concerned in Custom-House-Business, to know the *Extent* and *Power* of both *Commissioners* and *Officers*; what the Department, the particular Business, and special Duty of each is; it will prevent *Delays*, arising from *needless* Enquiries and *erroneous* Applications, to this or that Office, and the *Merchants* and *Traders*, and Public at large, will likewise be informed, what are the Hours of Business in the several Offices at the Custom-Houses.

There

they should be given to as many, as have been engaged in different Branches as possible. This is not an *Utopian*, but a very practicable Plan to go upon. Nor has Administration to expect from it but good, inasmuch as they will at any Time meet with Merchants, *properly qualified*, for the Place. These last would, it is true, become in that Department, the Servants of many, that in their former Station, were their Equals, or their Inferiors: but, they would soon rise above it, by the Display and Exertion of such Talents, to which the present Occupiers may be justly said, to be *Strangers*.

There are Rules and Orders, concerning the Attendance of Custom-House Officers, referred to, in the Act of Tonnage and Poundage, passed in the 12th of *Charles II.* the 18th Article of the said Rules runs thus :

“ The Officers, who sit above in the
“ Custom-House of the Port of *London*,
“ shall attend the Service of their several
“ Places, from nine to twelve of the
“ Clock in the Forenoon ; and one Officer,
“ or one able Clerk shall attend with the
“ Book in the Afternoon, during such
“ Time, as the Officers are appointed to
“ wait at the Water-Side, for the better
“ deciding of all Controversies, that may
“ happen concerning Merchants Warrants :
“ All other the Officers of the Out-Ports
“ shall attend every Day in the Custom-
“ House of every respective Port, for Dis-
“ patch of Merchants and Shippers, be-
“ tween the Hours of nine of the Clock,
“ and twelve in the Morning ; and two
“ and

“ and four of the Clock in the After-
“ noon.^{PP}

It is very strange, that Out-Port-Officers, shall attend *twice* a Day, while in the Port of *London*, where perhaps centers one-third Part of all the Trade in the Kingdom, the Officers *above* shall attend but *once*. Moreover,

^{PP} Probably Application of this Kind, so far as relates to the Observance of the 18th Article of the said Rules, would lie with the Commissioners themselves; and supposing, that a considerable Number of Merchants and Traders, Owners and Masters of Ships were to join in a Body, and demand Admittance into the Board-Room, I will not say by any Means, that if it was demanded *much* before Noon, or *little* after one o’Clock, it would be either too soon or too late; but admitting, that it was made in proper Time, they certainly would not be admitted; — therefore it must be by Petition, which must lie on the Table to be considered, next to be referred to the proper Officers, to report thereon; and as there are Officers, that have been a great many Years in Office, there is no Doubt, but they would one and all echo the Answer given upon another Subject, by the Warehouse-Keeper:* that for so many Years, as they have been in Office, they have never seen such a Thing. No; ! nor thought of. ! This Defect of *Thought*, must be supplied by Application, from the *Association*, to the *Treasury*, or else to the *House of Commons*.

* See Note k k, Page 95.

over, the Hours of Attendance are, according to the above Rules, but, from nine till twelve.

What was thought, one hundred and twenty Years ago, a proper Time, is become, by the Change of Manners and an Alteration in the Mode of Living, a very improper Hour. — None of the Officers are to be seen in their Places before Ten, and it is often, *full* eleven o'Clock, before all the Seats are filled.

This *Irregularity*, and their *short Attendance* besides, are very inconvenient, and of great *Hurt* to *Trade* and *Navigation*. It is the manifest *Cause* of the *Hurry* and *Confusion* for a Couple of Hours, or so, which is so remarkable on the Eve, or on the succeeding Morning of Custom-House-Holidays; — the diligent Masters of Vessels, endeavouring to get their Clearances, that they may set Sail *before*, and Merchants crowding *afterwards*, to have their Entries passed with a View to retrieve the Time lost. The prodigious Increase of Business since the above-mentioned Epocha requires

a more *regular*⁹⁹ and *longer* Attendance. Therefore it were to be wished, that it was fixed, from ten in the Morning till one o'Clock, and from four till six in the Afternoon.¹¹ ¹²

P

BUSINESS

⁹⁹ Were all Officers to come at the same Hour, there would be no *Irregularity*; but it is otherways, and they leave off pretty near, as best suits them, or as they think, that they have attended Time sufficient. Nay, there is a *Placart*, affixed between the Limits, of two Offices, in the Long-Room, purporting, that after one o'Clock *no* Entry shall pass. By whose Authority, I know not. But certain it is, that the Inhibition hath its full Effect.

I do not intend any personal Reflexion upon the two Gentlemen in actual Possession of the said Offices; !far from it; for they are both civil and obliging; and one of them, who is very well versed in Custom-House-Business, is ever ready to converse on the Subject, and to give his best Advice. — I must add, that there are some more endowed with this obliging Turn.

¹¹ This Division of Service, in two Parts, would be very convenient to Business in general, inasmuch as it would not interfere, with the Merchants Attendance, on the *Royal-Exchange*, which begins at about the Time mentioned, and the Officer would have, three Hours for Relaxation and Refection. But the Misfortune is, that many of them live in the Suburbs, and some in the Country, which makes their Attendance to be *late* in *Summer* and *Winter*, both on Account of *bad* and *fine* Weather.

¹² It will be perhaps objected, that Officers, notwithstanding these fresh Orders, would fall again, into the same Inob-
servance

BUSINESS would be carried on with more *Regularity*, no *Confusion*, no *Hurry*, fewer or no *Delays*.

servance of them ; * to which I will say, that, if a Book was to be kept, in which every Officer was to set down his Name, with his own Hand, when he comes into his Office, so, that the said Book was to be by ten or fifteen Minutes at farthest, from the appointed Hour, in the Hands of the Secretary of the Association, who should inform against the Tarriers or Absenters, there would be no Doubt, of every Officer attending in proper Time.

And inasmuch as it is of late, become very fashionable, for *Orators* in the *Senate*, and at *Coachmakers-Hall*, and for *political Writers*, to *pledge* themselves to the *Public*, their *Hearers* or *Readers* ; and being ever desirous to out-do my Predecessors, I not only *pledge myself*, but also *all* my future Brethren, that, if the Method proposed is followed, every Officer, — high or low, — will be in his Place by the Time fixed.

* ? Quis custodiat custodes.

THE

THE
NECESSITY and EXPEDIENCY

OF AN

Association of Merchants, &c.

PART III.

THE last Remedies, are those, we have
within ourselves, *viz.*

The forming ourselves, into a perpetual
Association, with a View to protect its
Members, against every Kind of Oppression
or Vexation, from Custom-House-Officers
of every Denomination, *to support one
another*, in every legal Suit, and to make
ONE COMMON CAUSE.

To the accomplishing of which, I beg
Leave to offer to those, that are or may be

P 2

concerned

concerned in the intended Association, the
Outlines of a Plan.

A R T I C L E I.

That Merchants and Traders, of all Religions and Parties, be admitted into the Association.

The Association in Dublin was formed upon that Plan; which is the most rational. — It matters Nothing at all, in the present Case, ? what religious Belief the Subscriber professes, or, ? what political Opinions he entertains.

The Qualification required, is, that he be, a Merchant, or, a Trader.

A R T I C L E II.

That it be made perpetual.

The Association ought to be made perpetual. Else we could expect but temporary Relief, and hardly that. — We are to lament, that such an Institution, as this, was not coeval with the first Institution of the Revenue-Officers, and although we are to seek for present Relief, we are nevertheless to provide against future Evils, which will more or less exist, as long as the Establishment

blishment of the Officers shall subsist, and is not to be obtained but by the Permanency of the Association.

A R T I C L E III.

That every Individual shall subscribe £ to be paid annually, or at stated Periods, as the major Part of the Subscribers shall agree at the first Meeting, and engage to be: a PERPETUAL MEMBER and SUBSCRIBER of the Association, under the Penalty of losing the Benefit thereof.

The Subscription-Money might be 4l. 4s. which, I apprehend, will be thought a very moderate Sum, although its being sufficient or insufficient, depends entirely upon the Number of Subscribers, and the Business, that will come to Hand.

The Expences will be great at first, and it will be better, to have Plenty of Cash, that our Operations, may not be retarded, for the Want of it.

Next to that, the most eminent Counsellors, are to be retained, and the best Lawyers, to be employed, and with such Advantages to them, as will induce them, to make Use of their best Abilities,

Abilities, in the Prosecution of the Undertaking; and we are to act upon the same Principle in Regard, to the Register, and Clerk or Clerks, &c. of which hereafter.

A R T I C L E IV.

The Subscription-Book, to be opened, for such a limited Time, as the Majority of the Subscribers shall think proper at the first, second or third Meeting: and none to be admitted after that Period, but upon paying a Fine, (such as shall be fixed upon) and besides, all the Subscription-Money from the Day of its Institution.

This is with a View, to induce People, to subscribe, from the first, of the Institution.

A R T I C L E V.

Some Exceptions are to be made to the above Article: In Case of Misfortunes, the Member, that would be admitted anew, as a Subscriber, should have no Fine, nor any Arrears to pay.

A R T I C L E VI.

People commencing Business, should be admitted without Fine, or Payment of Arrears,

years, provided they subscribe, within a Year, from their entering into Business,

A R T I C L E VII.

To fix upon a proper Place for the Meetings, as near the *Royal-Exchange*, as possible.

A R T I C L E VIII.

To have general Meetings at stated Times.

A R T I C L E IX.

To have a Committee of twenty-one Subscribers, made up, as much as possible, of Members, from the different Branches of Trade and Commerce.

A R T I C L E X.

This last Committee to appoint seven of their own Members, to be a select Committee, to sit twice a Week, about Business; *viz.* Mondays and Wednesdays, from Noon till two o'Clock.

A R-

A R T I C L E XI.

The Committee of twenty-one to meet once a Month, and a general Meeting to be at stated Times, once, or twice a Year.

A R T I C L E XII.

The Committee of twenty-one, to be chosen, at the general Meeting, and to have a Power vested in them, to choose a President, a Vice-President, and a Secretary; although it would be better, if the above Officers, were chosen, at a general Meeting, and to be returned yearly.

A R T I C L E XIII.

Besides, there should be a Register and a Clerk, and, a Messenger or Porter, these, to be in constant Attendance, from ten or eleven o'Clock till four, and from six in the Evening till eight.

A R T I C L E XIV.

The President, Vice-President, Committee, and select Committee, Member and Secretary, must be HONORARY Employes.

A R -

A R T I C L E XV.

There must be an Office provided with proper Accommodations, for the Reception of Committees, Secretary, Register, and Clerk.

A R T I C L E XVI.

The Register to receive Complaints, and Informations, that they may be laid before the Committee, to act, as the Case shall require.

A R T I C L E XVII.

It should be a standing Rule with the Association, whenever, any of her Members, have made Application, to the Committee for Redress, and this last, hath taken, the Affair into Consideration, and in Hand, — that the applying Member shall not be at Liberty, to settle or compromise with Officers, except, he hath first obtained the Consent and Approbation of the Committee, for so doing; which Consent or Approbation, must be in Writing, and signed by such a Number of the Committee, as

Q

shall

shall be appointed for that Purpose, and also by the Secretary, and registered by the Register.

If the Restraint, laid by the foregoing Article, is thought, to be prejudicial to the Members, it may be dispensed with.

I think, it would not be improper, to lay some trifling Fees upon Transactions relating to Register and Clerks, not to exceed 6d. or 1s. which might constitute Part of their Salaries.

A R T I C L E XVIII.

To retain by the Year, or for a certain Number of Years, Counsellors, and also to fix, on some Lawyers, for the Purpose of carrying on our Suits; and they, to enter into Bonds, with such Members of the Committee, as shall be fixed upon: never to give, their Advice or Opinion, or to undertake any Suit, relating to the Customs, for any Person or Persons whatever, throughout *Great-Britain*, except such Person or Persons be actual Members, of the Association, and also never to undertake, at any Time, any Suit relating to Revenue
in

in the Exchequer, or any other of his Majesty's Courts, against any of the *actual Members*, of the said Association, under the Penalty of £ and the Loss of their Employment, with the Association.

The Meaning of this Bylaw is obvious. Lawyers thus employed, by the Association, must of Course, acquire by such Practice, a perfect Knowledge, of the Laws relating to Customs, and it would be improper, that they should be at Liberty, to make Use of their Abilities, in Favour of People, — not belonging to the Association, — inasmuch as it would go counter the Intention, of the Institution, which is : that her Members alone, should reap the Benefit arising from it ; and were they allowed at any Time, to be employed, by the Revenue ; it might be attended with still worse Consequences. Yet, although Lawyers, shall be constantly retained, they are nevertheless, to have their Fees as usual : and Members, on the other Hand shall be at Liberty, to employ Others ; but then, it must be at their own Costs.

The Meaning of retaining Counsellors, and of employing several Lawyers, is not only with this View, that by having many Opinions,

and advising with several Lawyers, the Intentions of the Association may be the better fulfilled; but, furthermore, — that the Members of the Association, may please themselves, with the Choice of such, as they shall have the better Opinion of, in the conducting of their Suit.

A R T I C L E X I X .

There should be an Agreement entered into, with some of the public daily Papers, for Publications, from the Association; such as general Meetings and other Occurrences. In which Paper should be published, an *alphabetical List* of the Names of all the *Subscribers*; and of *such*, as shall afterwards become Members; also the Names of the President, Vice-President, Committee-Men, Secretary, Register, &c. of the Counsellors retained, and Lawyers employed; that no one, appertaining to the *Association*, shall conceal his Name; but on the contrary: may assume the MERIT of belonging to it.

Such Paper, if possible, should be of no Party, and in Respect to public Business, and political

political Affairs, ought to be confined, to the plain Narration of bare Facts, and be chiefly intended, for the Publication of whatever relates to Trade and Navigation; and at the End of either every six, or twelve Months, there should be, an Index published, containing the Heads of the most material Occurrences; a Paper conducted upon such a Plan would be of infinite Service to the Members of the Association, and to Merchants and Traders in general; and, I apprehend, it is not foreign, to the Plan, of the intended Association, to be concerned in, or, to have such a one, published under her Patronage.

ARTICLE XX.

The Want of a well arranged, and methodical *Book of Rates*, is felt every Day; the *Association* ought to give great Encouragement, to any able Compiler, that would undertake the Task, and upon this Plan, *viz.*

That after the first Publication; which ought to be as speedy as possible, there shall be an Appendix published at the End of every Session of Parliament, for the four
Years

Years next following, and every five Years recompile the Whole and publish it, as a new Work; Thus at the End of such Period, there would be a new complete Book of Rates, which ought to contain the Precis or Heads of all the Acts of Parliament, relating to the Custom-House-Revenue, even of those, that are expired, properly distinguished from those that are temporary and in Force. There should be also a Vocabulary at the Beginning of the Book, of all technical and obsolete Words, also of such, the Meaning of which is not obvious; and an Explanation of them all. There ought to be also, a Plan of the Custom-House-Keys, and of every Story of the Custom-House itself, with proper References to every Office, and a complete List of all the Officers, belonging to the Custom-House, the Nature of their Offices, the Names of the Possessors, those of their Deputies, their Salaries, the practical Method of passing Debentures, and of applying for Premiums and Bounties, the Form of Petitions to the Commissioners, to the Treasury, the Attorney-General: and in short; the ECONOMY of the Custom-House.

The

The Utility of a methodical and well digested Book of Rates, needs not to be insisted on; that of a geometrical Plan of every Story in the Custom-House, with the proposed References, would enable us, to be better acquainted with every Part of the House. The Knowledge of the Names of the Possessors of the several Offices, and of their Deputy; when filled up by such, will not only furnish us, with a better Insight of the Custom-House, but prevent Mistakes, in suing the Deputy, instead of the Master; an Instance of which, did happen not long ago.

ARTICLE XXI.

A Collection of *Reports and Precedents*, relating, to Custom-House-Revenue-Law-Suits, would be of infinite Service. There is no Compilation of the Kind, that I know of, in Print, and, if any in Manuscript, to purchase it, would be a valuable Acquisition, to the *Association*. But, as I apprehend, that there is none existing; the *Association* ought, in my Opinion, to offer very great Encouragement, to some of our Lawyers, that would undertake it, to which
should

should be subjoined a copious Index ; the Work to be carried on periodically, in the same Manner, as mentioned in Respect of the Book of Rates : and to such a Compilation ought to be prefixed, by Way of *Institute* of the Laws of Exchequer ; the *Practice* of that Court.

The Utility of such a Compilation, is as obvious, as that of the Book of Rates ; and I would propose, that every Subscriber be presented with both. The Compilers being paid a generous Price, would exert their utmost Abilities, to bring their Work as near to Perfection, as the Nature of Things, does admit of, and the Merchants and Traders, would be in Possession of Works of the greatest Utility, so far as relates to the Practice of Customs, and Theory of its Revenue-Laws ; the Study of which is not so cultivated, as it would be, but for Want of proper Means of Instruction, and, I think, it would be adviseable, that the Copy-Right of these Works, should be kept by the Association, so that they might not be had for Money, but only by Subscribers ; the which, in all Probability, would be a farther Inducement, to become a Member of the Association.

There

There is a Book under the Title of, The complete Practice of the Court of Exchequer, printed in the Year 1737, and said in the Title-Page, by a Gentleman of the Exchequer-Office, although it is, as appears evidently from the Preface, the Work of a Custom-House-Officer. The Book is out of Print, and the barbarous Latin of all the Forms used in the Exchequer, is such, (besides its being printed in Gothic Letters) that one would wish them, turned into good Latin or English, and to have a better and more complete Edition of the Whole.

As a Proof of what I said of the Latin, which I know to be the Law-Latin, I will transcribe only two of the Titles, relating to Informations :

Fo. 336. Informatio pro duplic' Valor' Bon' forinsec' eskippat' ad exportand' & postea discarcat' absque presentia Officiar' & ad Man' Def' tis devent'.

Fo. 337. Informatio pro dand' Munus, anglice, A Bribe, Officiar' Custum.'

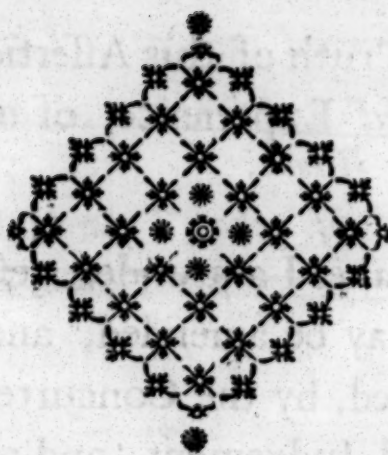
Here it is observable, how the sedulous Officer, by translating the Word Munus, seems to

R

put

*The Necessity of an
put his Readers in Mind, of what may be done,
and indeed of what is often done.*

*N. B. This Book might as well, if not bet-
ter, make Part of the Book of Rates,*



CON-

C O N C L U S I O N.

I AM very sensible, how deficient, the above *Outlines* may prove ; that I may be mistaken, in many of the *Remedies*, we are to seek for, and that the Instances given of the *Complaints* and *Grievances*, are but very faint Sketches, of those we labour under.

For the Truth of this Assertion, I appeal to the *woful* Experience, of most of my Readers.

The Mistakes I am under, respecting the *Remedies*, may be amended, and the PLAN better digested, by the Concurrence of People of sound Judgement, and accumulated Experience: to such, I shall resign the Task, and submit the Whole to their Decisions.

If my Intentions are not disregarded, and on the contrary countenanced, it will afford me the highest Satisfaction, and I shall think myself happy, that I may have the Liberty, to co-operate in the Prosecution of them ; and rest contented, if I

am allowed, to claim the trifling Merit of having pointed a Road, which, if pursued with *Steadiness, Perseverance* and *Unanimity*, will not fail to conduce us, if not to ALL, at least, to the greatest Part of the Ends proposed;

— A N D —

SHOULD we meet, both with the Lords of the Treasury, and the House of Commons, with that Readiness, to listen to our *Complaints*, and to redress our *Grievances*, that the *Magnitude* of the *Evils* complained of, and the great Consequence, *Trade* and *Commerce*, are to these Nations, entitles us to; I will in Return take the Liberty, if I am permitted, to offer to Administration, some Thoughts, which I am inclined to suppose, if attended to, would tend to the Improvement of Trade and Commerce; and also, inform the Managers of the Revenue, of some male Practices, of which they have no Notion; and point Methods, that would prevent them, so far, as is practicable, among that *particular* Set of People, I have in View.

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